

# भारत का राजपत्र

## The Gazette of India

प्राधिकार से प्रकाशित  
PUBLISHED BY AUTHORITY



सं० ३८]

नई दिल्ली, शनिवार, सितम्बर २१, १९६८ (भाद्र ३०, १८९०)

No. 38]

NEW DELHI, SATURDAY, SEPTEMBER 21, 1968 (BHADRA 30, 1890)

इस भाग में मिल पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके

Separate paging is given to this Part in order that it may be filed as a separate compilation

### भाग III—खण्ड ४

### PART III—SECTION 4

विविध निकायों द्वारा जारी की गई विविध अधिसूचनाएं जिसमें अधिसूचनाएं, आदेश, विज्ञापन और सूचनाएं सम्मिलित हैं  
Miscellaneous Notifications including Notifications, Orders, Advertisements and Notices  
issued by Statutory Bodies

#### RESERVE BANK OF INDIA

##### Central Office

##### Department of Banking Operations and Development

Bombay-1, the 9th September 1968

DBOD. No. 106/C.404-68—In pursuance of sub-section (2) of section 36A of the Banking Regulation Act, 1949, the Reserve Bank of India hereby notifies that the Universal Bank of India Ltd, Dalmianagar has ceased to be a banking company within the meaning of the said Act.

M. S. NADKARNI  
Chief Officer

2. Shri Chaman Lal, Officer Grade 'B', to be Accountant, Delhi Branch as from the close of business on the 31st August, 1968.

K. SUBRAMANIAN  
General Manager

#### CORRIGENDUM

Patiala, the 7th September 1968

No. Staff/Genl./6381—In the Notice SBP No. 27, dated the 1st June 1968, printed in the Gazette of India, Part III, Section 4, for the week-ending June 15, 1968 on page 190 in the last line of para 2 of the said Notice read 'Shri Jagjit Singh Malhotra' for 'Shri Jagjit Malhotra'.

(Sd.) ILLEGIBLE  
Staff Superintendent

#### STATE BANK OF PATIALA

(SUBSIDIARY OF THE STATE BANK OF INDIA)

Incorporated in India under Special Statute

The Liability of the Members is limited

#### NOTICE

Patiala, the 2nd September 1968

SBP No. 40—The under-noted transfers and changes in the postings of Bank's staff are hereby notified :—

1. Shri Raj Dulara Khullar, Junior Officer, to be Assistant Accountant, Delhi Branch as from the commencement of business on the 20th August, 1968,

249GI/68

#### THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

New Delhi-1, the 31st August 1968

No. 5-CA(1)/9/68-69—With reference to this Institute's Notification No. 4-CA(1)/9/68-69, dated 31st July, 1968, it is hereby notified in pursuance of Regulation 18 of the Chartered Accountants Regulations, 1964, that in exercise of the powers conferred by Regulation 17 of the said Regulations, the Council of the Institute of Chartered Accountants of India has restored to the Register of Members with effect from the 27th August, 1968, the name of Shri S. Kannan, F.C.A., Chartered Accountant, 6-B, Norton 1st Lane, Madras-28 (Membership No. 4533).

(531)

*The 4th September 1968*

No. 8-CA(1)/6/68-69—In pursuance of clause (iii) of Regulation 10(1) of the Chartered Accountants Regulations, 1964, it is hereby notified that the Certificates of Practice issued to the following members shall stand cancelled with effect from the dates mentioned against their names, as they do not desire to hold their Certificates of Practice :—

S. No.	Membership No.	Name and Address	Period during which the certificates shall stand cancelled
1.	8392	Shri Jagadishchandra Dhanjibhai, Maroo, A.C.A., Bhailal Bhuvan, (2nd Floor), 118, Keshawji Naik Road, BOMBAY-9. (B.R.)	1-9-1968 to 30-6-1969
2.	9384	Shri C. S. Santhanam, A.C.A., Room No. 9, Besant Hostel, 13/14, Second Line Beach, MADRAS-1.	17-8-1968 to 30-6-1969
3.	9388	Shri K. C. Ramakrishna Reddy, A.C.A., Chartered Accountant, Room No. 6, Y.M.I.A., Mylapore, MADRAS-4.	1-9-1968 to 30-6-1969

*The 5th September 1968*

No. 5-CA(1)/10/68-69—With reference to this Institute's Notifications No. 4-CA(1)/21/67-68, dated 20th September, 1967 and No. 4-CA(1)/9/68-69, dated the 31st July, 1968, it is hereby notified in pursuance of Regulation 18 of the Chartered Accountants Regulations, 1964, that in exercise of the powers conferred by Regulation 17 of the said Regulations, the Council of the Institute of Chartered Accountants of India has restored to the Register of Members, with effect from the dates mentioned against their names, the names of the following gentlemen :—

S. No.	Membership No.	Name and Address	Date of Restoration
1.	7130	Shri Dayanand Ram Rao, A.C.A., Chartered Accountant, 8/28, Nemeilla, Dadabhai Road, Vile Parle (West), BOMBAY-56. AS.	5-9-1968
2.	4913	Shri Marian Lawrence D'Souza, A.C.A., Chartered Accountant, 17, Mount Road, NAGPUR.	4-9-1968

C. BALAKRISHNAN  
*Secretary*

**THE INSTITUTE OF COST AND WORKS  
ACCOUNTANTS OF INDIA**  
(COST ACCOUNTANTS)

*Calcutta, the 29th August 1968*

No. 18-CWA(1)/68—In pursuance of sub-section (5) of Section 18 of the Cost and Works Accountants Act, 1959 (Act No. 23 of 1959), the Annual Report of the Council of the Institute of Cost and Works Accountants of India and the Audited Accounts of the said Institute for the year ended 31st March 1968 are hereby published for general information.

**NINTH ANNUAL REPORT OF THE COUNCIL OF  
THE INSTITUTE OF COST AND WORKS  
ACCOUNTANTS OF INDIA**

(Issued under Section 18(5) of The Cost and Works Accountants Act, 1959)

In pursuance of Section 18(5) of the Cost and Works Accountants Act, 1959, the Council of the Institute of Cost and Works Accountants of India submits its Ninth Annual Report along with the Audited Accounts of the Institute for the year ended 31st March 1968.

*Death of President*

With deep regret, the Council records the death of the President, Shri S. V. Ayyar, at Wellington, New Zealand, on 16th February 1968. Shri Ayyar went to New Zealand to represent the Institute at the Fifth Conference of Asian and Pacific Accountants held from 13th to 20th February 1968 where he suddenly died.

*Council*

The Third Council, constituted in 1965 under Section 9 of the Cost and Works Accountants Act, 1959, assumed charge for a period of three years commencing from 22nd July 1965. The following members were elected to the Council in 1965 :

Shri G. K. Abhyankar—Northern Region.  
Shri S. V. Ayyar—Eastern Region.  
Shri J. N. Bose—Eastern Region.  
Shri N. K. Bose—Eastern Region.  
Shri D. D. Kalra—Northern Region.  
Shri S. Lakshminarayanan—Western Region.  
Shri R. Nanabhoy—Western Region.  
Shri V. C. Rangadurai—Southern Region.  
Shri R. S. Sadasiva Iyer—Western Region.  
Dr. V. K. Srinivasan—Southern Region.  
Shri B. K. Shome—Eastern Region.  
Shri L. Swaminathan—Eastern Region.

The Central Government nominated the following four persons to the Council in pursuance of Section 9(2)(b) of the Act :

Shri V. Balasubramanian  
Shri N. Krishnan  
Shri B. P. Roy  
Shri N. S. Venkatakrishnan

The nomination of Shri Venkatakrishnan was subsequently withdrawn and Dr. B. P. Banerjee was nominated in his place. Due to an order of injunction issued by the Hon'ble Calcutta High Court, Shri Venkatakrishnan continued as a Council member till the injunction order remained in force, whereafter Dr. Banerjee took his seat in the Council.

*President and Vice-President*

At the Thirty-first meeting of the Council, Shri S. V. Ayyar was elected President of the Institute to hold Office from 22nd July 1967 to 21st July 1968. The vacancy caused by his sudden death on 16th February 1968, was filled by electing Shri N. K. Bose to the Office of the President for the remaining period of the term. Shri Ayyar's seat in the Council remained vacant.

At the above meeting Shri V. C. Rangadurai was elected Vice-President for the term.

*Committees of the Council*

The Standing Committees of the Council were reconstituted as under at the thirty-first meeting of the Council under Section 17(1) of the Act :

1. *Executive Committee :*  
Shri S. V. Ayyar, Chairman  
Shri V. C. Rangadurai

Shri G. K. Abhyankar  
Shri R. S. Sadasiva Iyer  
Dr. V. K. Srinivasan

2. *Examination Committee :*

Shri V. C. Rangadurai, Chairman  
Shri D. D. Kalra  
Shri R. Nanabhoy

3. *Disciplinary Committee :*

Shri S. V. Ayyar, Chairman  
Shri N. Krishnan  
Shri R. S. Sadasiva Iyer

The Council also reconstituted other Committees under Section 17(2) of the Act as under :

1. *Training and Educational Facilities Committee :*

Shri V. C. Rangadurai, Chairman  
Shri V. Balasubramanian  
Shri N. K. Bose  
Shri D. D. Kalra  
Shri S. Lakshminarayanan  
Shri R. Nanabhoy  
Shri L. Swaminathan

2. *Research and Publications Committee :*

Shri S. V. Ayyar, Chairman  
Shri G. K. Abhyankar  
Shri N. K. Bose  
Shri D. D. Kalra  
Shri S. Lakshminarayanan  
Shri N. S. Venkatakrishnan

3. *Professional Development Committee :*

Shri V. C. Rangadurai, Chairman  
Shri N. K. Bose  
Shri S. Lakshminarayanan  
Shri R. Nanabhoy  
Shri B. P. Roy  
Shri R. S. Sadasiva Iyer  
Shri B. K. Shome

Owing to death of Shri S. V. Ayyar and nomination of Dr. B. P. Banerjee in the Council in place of Shri N. S. Venkatakrishnan, consequential changes in these Committees were carried out, whereby Shri N. K. Bose, the new President, became a member and the Chairman of the Executive Committee, the Research and Publications Committee and the Disciplinary Committee, and Dr. B. P. Banerjee was elected to the Training and Educational Facilities Committee in place of Shri N. K. Bose and to the Research and Publications Committee in place of Shri N. S. Venkatakrishnan.

*Secretariat and Administration*

Shri S. N. Ghose, BSC, PCIS, ACWA, AICWA, continues as the Secretary of the Institute. To enable the Secretary to devote more time to Council and Committee matters and to developmental work, a Deputy Secretary was appointed in April 1967. Shri H. P. Ray Chaudhury, BCOM, AICWA, is occupying this post. The three Assistant Secretaries, namely, Shri B. C. Chakraborti, BA, Shri N. N. Mukherjee and Shri N. K. Raman are also continuing.

A number of steps have been taken to make the administration more effective. Changes in the routine and procedures in the office have been made to improve efficiency. Valuable suggestions have also been received from employees, which enabled simplifications to be made in many matters.

*Membership*

The following changes in the membership took place in the year under review :

	Fellows	Associates	Total
As per last report	125	1326	1451
Additions during the year :			
Under Section 4(1)(ii)		+ 256	+ 256
Under Section 4(1)(iv)		+ 4	+ 4
Under Section 4(1)(v)		+ 8	+ 8
Under Regulation 17 (Restoration)			—
	125	1594	1719
Advancements :			
Under Section 5(4)	23	— 23	—
	148	1571	1719
Removals :			
Under Section 20(1)(a)	3	— 5	— 8
Under Section 20(1)(b)	—	—	—
Under Section 20(1)(c)	—	— 3	— 3
TOTAL	145	1563	1708

There are over 975 persons who, having passed the qualifying examinations of the Institute, are still awaiting membership pending completion of the prescribed practical experience in Cost Accounting.

*Studentship*

During the year, the Institute recorded registration of 5,220 students. The total number of Registered Students, excluding those who have passed the Final Examination or have discontinued their studies, exceeded 38,000 on 31st March 1968.

*Examinations*

The Intermediate, Final and Management Accountancy Examinations were held in July 1967 and January 1968 at the usual centres. Two additional centres were opened in Rourkela and Bhilai during the year. A summary of results of these two examinations is given in the statement attached.

*Coaching*

The Coaching Administration of the Institute, placed in charge of the Director of Studies, Shri S. Ganapathisubramanian, BCOM, FICWA, has expanded further during the year. The Director of Studies, with the assistance of the Deputy Director, Shri A. M. Chakrabarti, MSC, LLB, ACWA, AICWA, and the two Assistant Directors, namely, Shri J. B. Bhattacharyya, MA, and Shri A. K. Sen, MA, has been running the Administration satisfactorily.

Enrolment in respect of Intermediate and Final Courses has been progressively on the increase. The relevant figures for these courses up to the end of March 1968 are given below :

Course	Compulsory Basis		Optional Basis		Total	
	Enrolments	Cancellations	Enrolments	Cancellations	Enrolments	Cancellations
<i>Intermediate:</i>						
Up to 31-3-1967	6,613	421	1,036	48	7,649	469
From 1-4-1967 to 31-3-1968	3,901	1,286	—	33	3,901	1,319
<i>Final :</i>						
Up to 31-3-1967	13	—	275	1	288	1
From 1-4-1967 to 31-3-1968	102	—	208	3	310	3
TOTAL	10,629	1,707	1,519	85	12,148	1,792

Subject to approval of the Central Government, the Council decided to amend the Cost and Works Accountants Regulations so that Students registered with the Institute prior to 1st January 1965 are not required to undergo coaching compulsorily. The consideration that weighed with the Council for this amendment is that the Students should be allowed to take the examinations of the Institute, to the extent possible, under the conditions prevailing at the time of registration. Although the Council retains the power to vary those conditions at any time, it was felt that bringing those students under the compulsory coaching was not an absolute necessity. The Central Government's approval is awaited.

The Coaching Administration has so far recognised 14 oral institutions where from students may also take coaching.

#### *Regional Councils*

The following members were elected to the four Regional Councils of the Institute to hold Office from 1st July 1965.

*Western India Regional Council* (comprising the States of Gujarat, Madhya Pradesh and Maharashtra and the Union Territory of Goa, Daman and Diu) :

Shri T. R. Gopalakrishnan  
Shri M. P. Pandit  
Shri N. K. Parikh  
Shri R. S. Shah  
Shri K. Subramanian  
Shri R. V. Subramanian

*Southern India Regional Council* (comprising the States of Andhra Pradesh, Kerala, Madras and Mysore and the Union Territory of Pondicherry) :

Shri K. E. S. Chulam Mohideen  
Shri V. Kalyanaraman  
Shri M. Sreenivasa Rao  
Shri K. V. Subba Rao  
Shri M. Venkateswaran

*Eastern India Regional Council* (comprising the States of Assam, Bihar, Nagaland, Orissa and West Bengal and the Union Territories of Manipur and Tripura) :

Shri Shyamal Banerjee  
Shri Panchanan Maity  
Shri Bimalananda Mitra  
Shri V. Rama Rao  
Shri Kaza Satyanarayana  
Shri Ajit Kumar Sen  
Shri N. C. Srinivasan  
Shri M. R. Sundaram

*Northern India Regional Council* (comprising the States of Haryana, Punjab, Rajasthan and Uttar Pradesh and the Union Territories of Chandigarh, Delhi and Himachal Pradesh) :

Shri R. L. Bhatia  
Shri M. L. Dhir  
Shri J. P. Gupta  
Shri S. K. Mitra  
Shri K. L. Sethi

Besides these elected members, the members of the Central Council belonging to a particular regional constituency were also *ex-officio* members of the Regional Council in that constituency.

Whereas the life of the present Regional Councils would have come to an end on 30th June 1968, the

Council, in exercise of the power contained in Regulation 121, extended their life up to 30th September 1968. Such extension became necessary so that the Annual General Meeting of a Regional Council, required under Regulation 131 to be held in the month of August or September every year, may be held during the continuance of the retiring Regional Council.

The functions of the Regional Councils, as laid down in Regulation 116, are being mostly carried out. Besides holding of classes, periodical lectures, regional seminars, film shows, etc., they are also extending library, reading room and other facilities. The Council has been providing financial assistance to them to carry out their obligations.

#### *Chapters*

In order to enable Members and Students, residing at places far away from Regional Council headquarters, to have a common meeting place, the Council has been encouraging formation of Cost Accountants Chapters at various places. Subject to fulfilling certain minimum conditions, these Chapters, which are voluntary associations, are accorded recognition by the Council on a recommendation being made in that behalf by the Regional Council operating in the area, whereby these recognised Chapters get financial assistance and other facilities from the Council. So far 12 Chapters have been given recognition.

#### *Disciplinary Matters*

The Council is happy to state that no disciplinary action under Section 21 of the Act was ever called for.

#### *Offences by Companies*

The Council is also happy that Section 28 of the Act was never to be invoked against a company for committing an offence under the Act.

#### *Regulations*

During the year under review, a number of amendments to the Cost and Works Accountants Regulations 1959 were carried out, and a few more have also been proposed. Amendments carried out and proposed have been notified from time to time in the Journal of the Institute. Of the proposed amendments, which are still awaiting consideration by the Central Government, specific mention may be made of the change of syllabus intended to be effective from July 1971. The new syllabus will contain a separate paper on Taxation and on Cost Audit which, in the Council's opinion, have assumed greater importance in the career of a Cost Accountant and a Management Accountant.

#### *Functions of the Council*

The functions of the Council, as specified in Section 15 of the Act, are mostly being carried out.

#### *Convocation*

The Annual Convocation of the Institute for the year 1967 was held at Madras on 23rd December 1967 which was addressed by Shri H. V. R. Iengar, Chairman, E.I.D. Parry Group of Companies. A report on the Convocation was published in the Journal of the Institute for February 1968. At this Convocation the G. Basu Foundation Prize, the V. Srinivasan Memorial Prize and other prizes were distributed among their winners. Certificates of pass at the Intermediate and Final Examinations held in January and July 1967 were also given away.

#### *Ninth International Congress of Accountants*

The Institute was represented at the Ninth International Congress of Accountants, held at Paris in September

1967, by Shri R. S. Sadasiva Iyer and Shri N. K. Bose, both members of the Council. At the invitation of the Congress, five national papers were presented on behalf of the Institute. The Institute, jointly with the Institute of Chartered Accountants of India, offered to play host of the next Congress. The Institute has, however, been informed that Australia has been chosen as the venue for the next Congress to be held in 1972.

#### *Fifth Conference of Asian and Pacific Accountants*

The Fifth Conference of Asian and Pacific Accountants, held in New Zealand between 13th and 20th February 1968, was attended by the Institute's sole delegate Shri S. V. Ayyar, who was also invited to act as Co-Chairman of one of the Technical Sessions. But as reported earlier, Providence snatched him away before he could so act. The latter part of the Conference assumed a gloomy atmosphere at his death.

#### *Annual Cost Conference*

The Tenth All India Cost Conference, organised on behalf of the Institute by the Northern India Regional Council, took place at the Constitution Club Building, New Delhi, on 11th and 12th November 1967. The Conference was inaugurated by the Deputy Prime Minister and Finance Minister, Shri Morarji Desai. The Technical Sessions were conducted under the able Chairmanship of eminent persons like Shri S. K. Datta, ICS, Chairman of Company Law Board, Shri Sanjoy Sen, Managing Director of Sen, Raleigh Ltd. and Dr. B. K. Ahuja, Professor, Indian Institute of Technology, New Delhi. The Conference was attended by a large number of delegates and the discussions were lively. Social events organised in this connection were also well attended.

#### *Journal*

During the year, further improvements in the quality of the Journal have been carried out. This has been possible due to active co-operation of many members. A lot yet remains to be done, and the Council earnestly hopes that many more members will come forward to enrich the Journal by contributing to it their store of knowledge. The Council records its appreciation of the support given to the Journal by the members who contributed valuable articles, and also of the services given by the members of the Editorial Board of whom special mention may be made of Shri S. N. Sengupta who has been carrying substantial portion of the Editor's burden.

#### *Research*

The Council expected that some of the research work undertaken earlier would be completed before the end of the year. Unfortunately, it has not been possible to complete any of them. While work on them is still going on, the Council finds it difficult to specify a date by which any of them can be expected to be published.

#### *Future of Accountancy Profession in India*

The Joint Committee on the Future of Accountancy Profession in India, set up at the instance of the Central Government, as reported last year, is understood to have completed its deliberations. It was expected that the Report of the Joint Committee would be submitted before the close of the year 1967. The Council has been advised that the release of the Report would not be possible till such time as the Hon'ble Calcutta High Court, which issued an injunction order restraining the Committee from submitting its report to the Central Government or to the Council of the Institute of Chartered Accountants of India, gave a final decision in the matter. However, since the formation of the Joint Committee and its objects were notified, a large number of members, individually and through meetings in Regional Councils and Cost Accountants' Chapters, expressed their

concern over their future status and communicated their express opinion on the fundamental question of amalgamation of this Institute with the Institute of Chartered Accountants of India. In view of the opinions received and also in consideration of the subsequent developments that had taken place, particularly in the matter of audit of cost accounts under Section 233B of the Companies Act, the Council felt it necessary to give further thought in the matter. Having reconsidered the whole position at a meeting held on 11th May, 1968, the Council came to the conclusion that it would not be in the interest of the Institute or its members and students to amalgamate and, accordingly, decided to revoke its earlier decision.

#### *Cost Audit*

The Council is happy to note that the Central Government has already framed Rules under Section 209(1)(d) of the Companies Act relating to maintenance of cost records in respect of some industries. These Rules have become effective from the respective specified dates. The Central Government has already taken up the designing of the form in which cost audit reports are to be drawn up. In this regard, the Institute, on an invitation made by the Government, has submitted its views.

The Central Government is also considering what qualifications should be prescribed for Chartered Accountants for becoming eligible to conduct cost audit. The Council's opinion in this regard, as communicated to the Central Government, has been that Section 233B of the Companies Act does not make it obligatory on the part of the Government to prescribe qualifications for Chartered Accountants for this purpose, nor is it necessary to prescribe such qualifications when the number of practising Cost Accountants will be quite adequate to cope with the volume of cost audit work. The Council further stressed that if any qualification is to be prescribed, that should be membership of the Institute of Cost and Works Accountants of India or passing of a qualifying examination in Cost Accountancy. The Council's stand has been explained in detail in the President's circular letter to all members dated 13th May 1968.

#### *Relationship with the Government*

The Council is happy to report that cordial relationship exists between the Institute and the Central and State Governments. Good relationship also exists between the Institute and various national bodies, such as, National Productivity Council, All-India Council for Technical Education, etc.

#### *Relationship with Employees*

The Council is happy to report that the employees of the Institute continue to co-operate in all matters of administration. The Council records its appreciation of the devotion, loyalty and sincerity with which the employees have been discharging their duties and responsibilities.

#### *Accounts*

The Audited Accounts of the Institute for the year ended 31st March 1968 are annexed together with the Auditor's report. The accounts show a net revenue of Rs. 1,65,152.00 at the year end. In the opinion of the Council, the financial position of the Institute is satisfactory.

The Accounts were audited by Shri S. N. Banerjee, Chartered Accountant.

By Order of the Council,  
N. K. BOSE  
President

Dated 21st July 1968.

S. N. GHOSE,  
Secy.

## EXAMINATION STATISTICS

JULY 1967			JANUARY 1968			
	App- eared		Passed	App- eared	Passed	
Intermediate Examination						
Group I (completing Inter)	139		48	153	90	
Group II (completing Inter)	649		89	880	84	
Group III (completing Inter)	254		126	227	59	
Groups I & II (completing Inter)	171	{ Complete Group I Group II	15 59 14	198	{ Complete Group I Group II	11 104 6
Groups I & III (completing Inter)	141	{ Complete Group I Group III	12 24 32	135	{ Complete Group I Group III	17 48 8
Groups II & III (completing Inter)	1052	{ Complete Group II Group III	34 52 189	1105	{ Complete Group II Group III	15 22 121
Group I	488	Group I	96	485	Group I	123
Group II	175	Group II	14	149	Group II	6
Groups I & II	486	{ Groups I & II Group I Group II	4 97 16	392	{ Groups I & II Group I Group II	2 107 7
Groups I, II & III	1428	{ Complete Groups I & II Groups I & III Groups II & III Group I Group II Group III	32 10 124 20 219 32 144	1190	{ Complete Groups I & II Groups I & III Groups II & III Group I Group II Group III	16 10 66 5 354 11 46
Final Examination						
Group I (completing Final)	26		10	38	25	
Group II (completing Final)	203		62	198	35	
Group III (completing Final)	79		40	105	64	
Groups I & II (completing Final)	45	{ Complete Group I Group II	2 10 8	53	{ Complete Group I Group II	6 17 5
Groups I & III (completing Final)	22	{ Complete Group I Group III	5 4 7	47	{ Complete Group I Group III	13 7 12
Groups II & III (completing Final)	176	{ Complete Group II Group III	19 29 24	206	{ Complete Group II Group III	15 24 87
Group I	196	Group I	48	241	Group I	67
Group II	43	Group II	16	42	Group II	10
Groups I & II	178	{ Groups I & II Group I Group II	6 28 9	177	{ Groups I & II Group I Group II	6 52 9

JULY 1967				JANUARY 1968			
		Appeared	Passed			Appear- ed	Passed
<hr/>							
Groups I, II & III	479	{ Complete Groups I & II Groups I & III Groups II & III Group I Group II Group III	27 10 25 7 53 30 30	397	{ Complete Groups I & II Groups I & III Groups II & III Group I Group II Group III	33 17 64 10 125 16 72	
<hr/>							
<b>Management Accountancy Examination</b>							
Group I (completing M/A Examination)	5		—	6		—	
Group II (completing M/A Examination)	2		—	2		—	
Groups I & II	4	{ Groups I & II Group I Group II	— — —	3	{ Groups I & II Group I Group II	— — —	
Group I	9	Group I	—	6	Group I	—	
Group II	7	Group II	2	7	Group II	1	

*N.B.*—Results of candidates who appeared for Intermediate and Final Examinations simultaneously under the transitory Regulations have been incorporated in the above statistics.

#### AUDITOR'S REPORT

I have audited the attached Balance Sheet of the Institute of Cost & Works Accountants of India as at 31st March 1968 and the annexed Income and Expenditure Account for the year ended on that date.

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit.

The Balance Sheet and the Income and Expenditure Account dealt with by the Report are in agreement with the books of accounts.

In my opinion, the accounts are maintained in conformity with the requirements of the Cost and Works Accountants Act and Regulations, 1959.

In my opinion and to the best of my information and according to the explanations given to me, the statements of accounts give a true and fair view :

(i) in the case of the Balance Sheet, of the state of affairs as on 31st March, 1968; and

(ii) in the case of the Income and Expenditure Account, of the 'Surplus' for the year ended on that date.

S. N. BANERJEA, MA, GDA, FCA, AICWA,  
Chartered Accountant,  
Auditor

Calcutta,  
27th May, 1968





at 31st March, 1968

1966-67		A S S E T S		1967-68	
Rs.			Rs.		Rs.
<b>Fixed Assets</b>					
10,42,784	As per Schedule 'A'				10,39,785
<b>Investments (At cost)</b>					
10,99,298	As per Schedule 'B'				11,52,467
<b>Current Assets</b>					
2,060	Publication stock at cost (as certified)			2,135	
2,87,806	Stock of Study notes (as certified)			1,36,521	
73,523	Accrued interest on Deposit			86,967	
38,617	Outstanding Tuition Fees and Cost of Books (Govt. Training Scheme)			38,910	
--	Sundry Debtors			4,697	
3,92,006					2,69,230
<b>Cash and Bank Balance</b>					
7,770	Cash in Hand			10,956	
3,36,857	Cash at Bank in current A/c			2,29,580	
17,37,147	Cash at Bank in short deposit a/c			25,82,523	
21,31,774					28,23,059
<b>Loans and Advances</b>					
5,978	Telephone Deposit			11,478	
2,550	Electric Deposit			2,550	
6,971	Prepaid Postage (Franking Machine)			4,955	
790	Sundry Advances			7,472	
16,289					26,455

46,82,151

Carried Over

53,10,996

## Income and Expenditure Account

EXPENDITURE									
1966-67				1967-68					
COACH- ING	EXAMI- NATION	ADMINIS- TRATION	TOTAL	PARTICULARS		TOTAL	ADMINIS- TRATION	EXAMI- NATION	COACH- ING
Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.
1,92,961	2,22,977	1,11,489	5,27,427	To	Establishment .. .. .	6,70,992	1,41,528	2,83,058	2,46,406
				..	Employers' P. F. .. .. .				
10,051	11,628	5,814	27,493		contribution .. .. .	31,283	6,435	12,872	11,976
49,101	28,715	14,358	92,174	..	Stationery & Printing .. .. .	93,126	18,968	37,937	36,221
59,980	24,551	12,275	96,806	..	Postage & Telegram .. .. .	1,17,239	16,352	32,704	68,183
-	3,346	1,673	5,019	..	Rates & Taxes .. .. .	6,821	1,515	2,274	3,032
2,100	3,421	1,710	7,231	..	Electricity .. .. .	9,185	2,074	4,149	2,962
1,800	-	4,068	5,868	..	Telephone .. .. .	5,702	1,247	2,535	1,900
49	2,075	1,037	3,161	..	Advertisement .. .. .	923	270	540	113
					Council and Committee meeting ex- penses .. .. .	78,659	25,909	23,150	29,600
1,134		32,974	34,108	..	Travelling Allowances .. .. .	38,530	7,926	12,000	18,604
-	1,73,493		1,73,493	..	Examination Charges .. .. .	1,91,255		1,91,251	
	309		309	..	Prizes .. .. .	509		509	
	1,614		1,614	..	Convocation .. .. .	3,587		3,587	
		5,435	5,435	..	Conference .. .. .	2,619	2,619		
		1,500	1,500	..	Audit Fee .. .. .	1,500	1,500		
		333	333	..	Legal Charges .. .. .	3,802	3,802		
		1,400	1,400	..	Bank charges .. .. .	2,379	531	792	1,056
	1,917	958	2,875	..	Insurance Premium .. .. .	2,884	684	950	1,250
		5,337	5,337	..	Motor car running expenses .. .. .	6,769	6,769		
		56,488	56,488	..	Contribution to Regl. Council .. .. .	61,846	61,846		
10,401	40,146	20,073	70,620	..	Depreciation .. .. .	68,365	19,015	15,500	33,850
		7,277	7,277	..	Repairs & Maintenances .. .. .	4,157	4,157		
1,462	4,783	2,393	8,638	..	Charges General .. .. .	17,803	3,962	5,320	8,521
		475	475	..	Contribution to Recreation Club .. .. .	510	510		
		23,949	23,949	..	Lecturers' Remuneration (Govt. Train- ing Scheme) .. .. .	22,271	22,271		
		27	27	..	Loss on sale of furniture .. .. .	-	-		
		13,312	13,312	..	Journal Expenses .. .. .	41,297			
				..	Less Income .. .. .	34,335	6,962	6,962	
			81,081	..	Tutors' remuneration .. .. .	1,10,929			1,10,929
					To Study Material Stock : Stock as per last a/c .. .. .	2,87,806			
					Added during the year .. .. .	15,932			
						3,03,738			
					Less Closing Stock to B S .. .. .	1,36,521			
1,29,563			1,29,563	..	Balance Charges .. .. .	1,67,217	-		1,67,217
				..	Gratuity .. .. .	20,000	4,460	6,660	8,880
1,98,320		1,49,785	3,48,105	..	Surplus .. .. .	2,40,092	1,95,138		44,954
7,38,003	5,48,757	4,89,061	17,75,821			19,87,912	5,56,470	6,35,788	7,95,654

INCOMPL

1966-67				1967-68								
COACH- ING	EXAMI- NATION	ADMINIS- TRATION	TOTAL	PARTICULARS					TOTAL	ADMINIS- TRATION	EXAMI- NATION	COACH- ING
Rs.	Rs.	Rs.	Rs.						Rs.	Rs.	Rs.	Rs.
				By Annual Subscription								
		39,052		Members	..	..	..	..		49,555		
		2,67,829	3,06,881	Students	..	..	..	..	3,64,550	3,14,995		
	4,83,960		4,83,960	..	Examination Fees	..	..	..	5,56,634		5,56,634	
	2,751		2,751	..	Fees for verification of Answer Papers	..	..	..	3,126		3,126	
		25	25	..	Members' Restoration Fees	..	..	..	25	25		
		650	650	..	Members' Practice fee	..	..	..	1,160	1,160		
		1,00,530	1,00,530	..	Interest	..	..	..	1,18,152	1,18,152		
		10,300	10,300	..	Publication	..	..	..	9,131	5,543		3,588
		70,675	70,675	..	Tuition Fee (Govt. Training Scheme)	..	..	..	65,200	65,200		
		—	—	..	4th Asian Conference (T. A. refund)	..	..	..	1,840	1,840		
	911		911	..	Sundry Income	..	..	..	1,162		1,088	74
7,33,448			7,33,448	..	Tuition Fee	..	..	..	7,85,430			7,85,430
250			250	..	Recognition Fee	..	..	..	500			500
675			675	..	Recurring Annual Fee	..	..	..	2,750			2,750
3,630			3,630	..	Brochure	..	..	..	3,312			3,312
	61,135		61,135	..	Deficit	..	..	..	74,940		74,940	
7,38,003	5,48,757	4,89,061	17,75,821						19,87,912	5,56,470	6,35,788	7,95,654

## Schedule "A" forming part of the Balance Sheet as at 31st March, 1968

Fixed Assets	AT COST				DEPRECIATION			Net book value as on 31st March 1968	Net book value as on 31st March 1967
	To 31st March 1967	Additions during the year	Deductions during the year	Gross Block as on 31st March 1968	Upto 31st March 1967	Total during the year	Accumulated depreciation upto 31st March 1968		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land & Buildings	8,18,412	29,356		8,47,768	70,348	17,694	88,042	7,59,726	7,48,064
Furniture & Fittings :									
Headquarters	2,12,145	2,187	100	2,14,232	1,17,615	15,981	1,33,596	80,636	96,530
Regional Council	36,545	6,000		42,545	12,307	3,854	16,161	26,384	24,238
Coaching Administration	1,04,016	24,487	—	1,28,503	31,987	12,850	34,837	93,666	82,029
Plants & Equipments	96,503	—		96,503	47,030	9,650	56,680	39,823	49,473
Library :									
Headquarters	49,206	1,086	—	20,292	30,588	2,518	33,106	17,186	18,618
Regional Council	25,188	2,350	—	27,535	9,368	2,752	12,120	15,415	15,817
Motor Car	15,331		—	16,331	5,316	3,066	8,382	6,949	10,015
TOTAL	13,57,343	65,466	100	14,22,709	3,14,559	68,365	3,82,924	10,39,785	10,42,784

## Schedule "B" forming part of the Balance Sheet as on 31st March 1968

	Rs.	Rs.	Rs.	Rs.
Investments (At cost)				
(a) Building Fund in short deposit	—	—	8,13,405	
(b) Research Fund :		2,49,625	—	—
(i) 4-1/4% Madras Loan 1972, face value	50,000			
(ii) 4-1/4% West Bengal Loan 1972, face value	1,00,000			
(iii) 4-1/4% Maharashtra State Development Loan 1972, face value	1,00,000			
(iv) In Short Deposit		71,337	3,20,962	
(c) General Fund :				
4% Ten Year Treasury Deposit Certificate			15,000	
(d) Employees' Security Deposit :	1,000			
4% Ten year Treasury Deposit Certificate	2,100		3,100	11,52,467
In short deposit				

Signed in terms of my Report of even date.

By Order of the Council,  
N. K. BOSE  
PresidentCalcutta,  
27th May, 1968S. N. BANERJEA, MA, GDA, FCA, AICWA,  
Chartered Accountant,  
Auditor.S. N. GHOSE,  
Secretary.

## (COST ACCOUNTANTS)

*Calcutta, the 9th September 1968*

No. 19-CWA(1)/68—In pursuance of sub-section (3) of Section 19 of the Cost and Works Accountants Act, 1959 (Act No. 23 of 1959), the List of Members of the Institute of Cost and Works Accountants of India as on 1st April 1968 is hereby published for general information :—

*Explanatory Note*

There are two classes of Members, namely, Fellows and Associates. They are entitled to use the letters "FICWA" and "AICWA", respectively, after their names. The List of Members has been arranged alphabetically according to names of Members.

The number shown against each name of a Member is the Membership Number of that Member. "F" after a Member's name denotes that he is a Fellow, and "A" after a Member's name denotes that he is an Associate. The name of the place to which a Member belongs has also been indicated.

An asterisk (\*) before a Member's name indicates that the Member is in practice.

## A

Abel, Medida Paul	1937	A	Duhajan
Abhyankar, Gajanan Kashinath	166	F	New Delhi
Achar, Yagyam Lakshmi Narasimhu	1254	A	Bombay
Acharya, Narayan S.	1066	A	Bombay
Acharyya, Taraprasanna	438	A	Calcutta
Achuthan, Kavunkal Anat	1707	A	Coimbatore
Adhikari, Sarat Kumar	1038	A	Hyderabad
Adinarayanan, K.	972	A	Calcutta
Advani, Hiranand Chellaram	1039	A	Bombay
Advani, Nirajan Motiram	1305	A	Gorakhpur
Adya, Suresh Kumar	765	A	Faridabad
Agarwal, Harish	843	A	Calcutta
Agarwal, Krishna Behari	953	A	Kanpur
Agarwal, Narain Das	973	A	Madras
Agarwala, Jagadish Chandra	1488	A	Calcutta
Agashe, Laxman Govind	654	A	Bombay
Aggarwal, Daves Chandra	532	A	New Delhi
Aggarwal, Satinder Kumar	851	A	Calcutta
Aggarwal, Vishnu Bhagwan	821	A	New Delhi
Aghoramurti, Ramaswami	167	F	Calcutta
Agrawal, Hanuman Sahai	766	A	Farakka
Agrawal, Hazarilal	1584	A	Jaipur
Agrawal, Ramchandra Bansidhar	1489	A	Thana
Agrawal, Ram Swaroop	670	A	Calcutta
Agrawal, Shri Ram	1352	A	Allahabad
Agrawala, Giridhar Lal	1490	A	Calcutta
Ahuja, Kasturi Lal	454	A	Calcutta
Aiyah, Vishwanathier	1353	A	Calcutta
Aiyar, Arjun K. S.	13	F	Bombay
Aiyar, Mani Arjun	1279	A	Bombay
Aiyar, N. R. Narayanaswamy	1185	A	Madras
Aiyar, Ramakrishna Venkatarama	168	A	Calcutta
Aiyar, Shankar Arjun	523	A	Bombay
Aiyaswamy, S.	1491	A	Bombay
Alurkar, Anant Hanmant	974	A	Poona
Amar Nath	1442	A	Barauni
Ananda Murthy, Puranic Ramachar	975	A	Bangalore
Anantha Bhat, K.	1306	A	Tirupati
Ananthakrishnan, Pathai Ramaui	169	F	New Delhi
Ananthakrishna Sharma, M. S.	1354	A	Mysore
Ananthanarayanan, Aylam Sattanathayer	643	A	Chota Nuri

Ananthanarayanan, P. S.	1280	A	Madras
Ananthanarayanan, Pathai Venkateswaran	344	A	Bombay
Ananthanarayanan, T. V.	1355	A	Calcutta
Ananthanarayanan, Venkitachalam	1585	A	Jagatdal
Anantharaman, K.	1622	A	Bombay
Anantharaman, Ramaswamy	170	A	Madras
Ananthasubramanian, Srikantan	1356	A	Coimbatore
Anjaneyan, Kavanoor	572	A	Hyderabad
Annadhanam, K.	345	A	New Delhi
Antani, Kantilal Umedlal	14	A	Bombay
Apte, Manohar Dattatreya	933	A	Poona
Atavamuthan, Koothoor Raghavaiyengar	15	A	Bombay
Aravindaksha Menon, Palappurath	1067	A	Madras
Arora, Harcharan Singh	1068	A	Dehra Dun
Arora, Om Parkash	1186	A	Jaipur
Arunachalam, T. M.	767	A	Madras
Arunachalam, V. Subramania	798	A	Madras
Arunagiri, Visvanathan	719	A	Hyderabad
Avadhani, Kilaranpur Shrinivas	475	A	Calcutta
Avatar Singh	896	A	Faridabad
Ayyar, Sathiyagiswara Ramasubrahmanya	16	A	Poona

## B

Babu, Vyasabhattu Ram	103	A	Kothagudium Collieries
Badarinarayana, K. B.	1443	A	Kyderabad
Baena, A. H. F.	1040	A	Poona
Bagchi, Ram Chandra	976	A	Budge Budge
Bajoria, Bajrang Lal	977	A	Calcutta
Bakshi, Sudarshan Kumar	346	A	Patiala
Bakthavathsalu, K. I.	1357	A	Rajapalaiyam
Bal, Santi Ranjan	671	A	Calcutta
Balaktishnan, C. K.	1586	A	Bangalore
Balakrishnan, Gudalur Narayanaswamy	1646	A	Madras
Balakrishnan, P. R.	575	A	Dhubri
Balakrishnan, Subramania	172	A	Howrah
Balakrishnan, Viswanath	799	A	Bombay
Balakrishnan, Yegneshwar	672	A	Calcutta
Balasubrahmanyam, T. K.	1130	A	Pondicherry
Balasubramanian, Kanjivoy Ramachandra	529	A	Baliapatam
Balasubramanian, Rajagopalan	655	A	New Delhi
Balasubramanian, S. N.	1444	A	Bombay
Balasubramanian, S. N.	1358	A	Neyveli
Balasubramanian, Trichur Ramakrishnaiyer	576	A	Calcutta
Balasubramanian, Venkataraman	1204	A	Bombay
Baldev Raj	1492	A	Ghaziabad
Bandopadhyay, Monilal	550	A	Jamshedpur
Bandyopadhyay, Amiya Ranjan	1307	A	Calcutta
Bandyopadhyay, Ramratan	1493	A	Khatra
Bandyopadhyay, Sitangsu	573	A	Calcutta
Banerjee, Dibyendra Nath	971	A	Calcutta
Banerjee, Sachindra Nath	180	A	Calcutta
Banerjee, Anil Kumar	347	A	Calcutta
Banerjee, Ashoke Kumar	173	F	Bhilai
Banerjee, Bani Prasad	897	A	Calcutta
Banerjee, Bankim Chandra	912	A	Dehra Dun
Banerjee, Basanta Kumar	174	A	Bhilai
Banerjee, Basanta Kumar	569	A	Patna
Banerjee, Biswa Nath	1623	A	Calcutta
*Banerjee, Dharendra Nath	567	A	Calcutta
Banerjee, Gouri Prasad	175	A	Calcutta

Banerjee, Kamallesh	647	A	Calcutta	Bhatia, Om Parkash	935	A	Bokaro
Banerjee, Kashi Nath	673	A	Howrah	Bhatia, Onkar Singh	1449	A	Allahabad
Banerjee, Manant	1445	A	Kumardhuli	*Bhatia, Ramanlal Kunverji	578	A	Bombay
Banerjee, Murali Mohan	176	A	Patna	Bhatia, Roshan Lal	801	A	Delhi
Banerjee, Panchanan	177	A	Patna	Bhatnagar, Krishna Swarup	348	F	Lucknow
Banerjee, Panna Lal	178	A	Calcutta	Bhattacharjee, Amalendu Kumar	1676	A	Durgapur
Banerjee, Rajendra Kumar	179	F	Duliajan	Bhattacharjee, Bisudev	722	A	Ranchi
Banerjee, Sankar	1673	A	Kulti	Bhattacharjee, Dibyendu Sekhar	1308	A	Ranchi
Banerjee, Shyamal	181	F	Sindur	Bhattacharya, Nirajan	871	A	Danabadi
Banerjee, Siddheswar	978	A	Calcutta	Bhattacharyya, Durgadas	1361	A	Durgapur
Banerjee, Sudhir Kumar	182	A	Calcutta	Bhattacharyya, Haripada	1205	A	Calcutta
Banerjee, Susital	898	A	Siliguri	Bhattacharyya, Kashinath	955	A	Calcutta
Banerjee Choudhury, Asesh Kanta	1446	A	Calcutta	Bhattacharyya, Mantosh	1042	A	Digboi
Banerji, Sanjib Kumar	1069	A	Calcutta	Bhattacharyya, Sachchidananda	189	A	Hindusthan Cables
Bansal, Dev Raj	507	A	New Delhi	Bhattacharyya, Sakti Moy	956	A	Howrah
Bansal, Jagadish Chandra	1447	A	Bokaro	Bhattacharyya, Sushil Kumar	1309	A	Calcutta
Bansal, Mahesh Chand	751	A	New Delhi	Bhaumik, Biman Bhari	1708	A	Sudamdih
Bansal, Naresh Chander	1674	A	New Delhi	Bhaumik, Kali Prasanna	1677	A	Durgapur
Bapat, Keshav Kashinath	1448	A	Poona	Bhaumik, Sankar Nath	1500	A	Calcutta
Bapat, Madhu Ganesh	675	A	Bangalore	Bhavnagar, Ratantj Nowroji	18	A	Bombay
Barat, Nikhil Kumar	183	A	Calcutta	Bhide, Chintaman Vishnu	1255	A	Bombay
Barbhuiya, Mahendra Chandulal	800	A	Ahmedabad	Bhima Rao, Jayamangala			
Bardhan, Naresh Chandra	1187	A	Calcutta	Krishnamurthy	139	A	Bangalore
Bardhan, Parimal	1070	A	Calcutta	Bhogeshwar Rao, Rappa	1362	A	Kanpur
Basak, Provat Kumar	409	A	Calcutta	Bhogia, Karam Singh	621	A	New Delhi
Basavaraju, V	1188	A	Hyderabad	Bhojarajan, Ramaswamy	483	F	Madras
Basu, Ajit Prakash	414	A	Kanpur	Bhowmik, Mono Ranjan	1256	A	Calcutta
Basu, Anil Kumar	1624	A	Saraiddella	Bhutiari, Manohar Lal	1071	A	Jamshedpur
Basu, Asoke Kumar	979	A	Durgapur	Billimoria, Bhukhaji Shapurji	19	F	Bombay
Basu, Chanchal Prosad	1494	A	Dhanbad	Budy, Bejon Dinshaw	20	F	Bombay
Basu, Deba Prosad	1041	A	Asansol	Biswas, Adhir Kumar	574	A	Nandi
Basu, Gurugobinda	1	F	Calcutta	*Biswas, Anil Kumar	192	J	Calcutta
Basu, Moni Lal	768	A	Calcutta	Biswas, Asit Kumar	500	A	Titaghur
Basu, Nabendu Nath	184	F	Durgapur	Biswas, Deb Kumar	1450	A	Calcutta
Basu, Paresh Chandra	185	T	Calcutta	Biswas, Samuel	190	A	Calcutta
Basu, Pran Gopal	186	A	Calcutta	Biswas, Santosh Kumar	723	A	Parasia
Basu, Prasanta Kumar	465	F	New Delhi	Biswas, Satya Brata	1310	A	Calcutta
Basu, Rama Prasad	852	A	Calcutta	Biswas, Sunil Chandra	980	A	Durgapur
Basu, Ranendra Kumar	1495	A	Garia	Biswas, Tapan Kumar	191	J	Calcutta
Basu, Sankar Kumar	1496	A	Calcutta	Bivre, Arvind Bhalechandra	1364	A	Bhoi
Basu, Subodh Kumar	676	A	Calcutta	Bolar, Abdul Samad	899	A	Ambernath
Basu, Sunirmal Chandra	1497	A	Jamshedpur	Bose, Alakadri Kumar	408	A	Calcutta
Batra, Harish Kumar	1359	A	Bokaro	Bose, Anil Kumar	193	A	Calcutta
Bavadekar, Suresh Narayan	1281	A	Bombay	Bose, Arun Kumar	194	J	Calcutta
Behari, Raghunath	1501	A	New Delhi	*Bose, Jitendra Nath	4	F	Calcutta
Behede, Vishwanath Bhagirath	822	A	Poona	Bose, Manabendra Nath	1364	A	Calcutta
Bennett, J. J	577	A	Ketti	Bose, Niladri Kumar	196	J	Calcutta
Berde, Vishwanath Ramchandra	720	A	Bombay	Bose, Probir Kumar	197	I	Calcutta
Berry, Naundei Kishore	494	A	New Delhi	Bose, Ratindra Krishna	981	A	Calcutta
Bhaduri, Sanat Kumar	579	A	Calcutta	Bose, Sami	195	A	Jamshedpur
Bhaduri, Sankar	721	A	Calcutta	Bose, Subhas Chandra	1282	A	Asansol
Bhalla, Gurcharan Singh	1675	A	Amritsar	Brahma, Nripendra Chandra	1365	A	Ranchi
Bhalla, Jagdish Rai	422	A	New Delhi	Brahmaj, Kolluri	1366	A	Ahmedabad
Bhambhani, Lakshman Tikamdas	1498	A	Udhna				
Bhandari, Amrit Dan	472	A	Barauni				
Bhanumurty, Sreekaram	934	A	Hyderabad				
Bhat, Bijay Krishna	1131	A	Calcutta				
Bhargava, Kailash Prasad	188	F	Calcutta				
Bhargava, Kamlesh Chandra	1499	A	New Delhi				

Chakraborty, Bhabesh Chandra	1257	A	Calcutta	Chowdhury, Braja Gopal	1508	A	Chandpur
Chakraborty, Hariprasad	983	A	New Delhi	Chowdhury, Chandi Das	986	A	Howrah
Chakraborty, Kanti Bhushan	1453	A	Calcutta	Chowdhury, Shital Kumar	1588	A	Calcutta
Chakraborty, Nishi Kanta	1503	A	Durgapur	Christopher, Jonathan L.	1371	A	Mandya
Chakraborty, Sudhindra	1678	A	Calcutta	Contractor, Aspi Rustomjee	680	A	Bombay
Chakraborty, Sunil Kumar	198	F	Calcutta				
Chakrapani, Valangaiman							
Santhana	203	A	Tiruchirappalli				
Chakravartty, Venkatavaradacharini	105	A	Bangalore	Dabholkar, Mukund Kamalakar	1589	A	Ambernath
Chaktavarti, Sushil Ranjan	1648	A	Calcutta	Dabholker, Gunwant Vithal	24	A	Bombay
Chakravartty, Santosh Kumar	1133	A	Calcutta	Dakshinamurty, Mallapragada Sree	517	A	Visakhapatnam
Chakravarty, Satyendra Nath	984	A	Calcutta	Dalal, Vijaykanti Nanalal	771	A	Bombay
Chakravorty, Binay Bhushan	1368	A	Digboi	Dalvadi, Gordhanbhai Prabhudas	1709	A	Mehsana
Chakravorty, Sudhansu	770	A	Calcutta	Damania, Shashikant Kantilal	622	A	Bombay
Chakravorty, Sunil Kumar	724	A	Jamshedpur	Dand, Manekji Damji	772	A	Jaipur
Chamu, Coimbatore Chellappa	106	A	Bangalore	Dandawate, Avinash Janardan	1710	A	Poona
Chandoke, Malak Ram	350	A	New Delhi	Dandayudapani, M. S.	1455	A	Madras
Chandra, Upendra Krishna	985	A	Calcutta	Dangi, Satyendra Prasanna Sinha	752	A	Satna
Chandran, P. Subas	794	A	Calcutta	Darbari, Maneckji Dadabhoy	207	F	Calcutta
Chandran, Subramaniam	1072	A	Madras	Daruvalla, Jal Cawasji	107	F	Madras
Chandrasekeran, Tiruvavuri				Daryanani, G. S.	23	A	Thana
Rangaswamy	802	A	Ranchi	Das, Anil Chandra	1209	A	Bokaro
Chandrasekhar, K.	1454	A	Hyderabad	Das, Dhiren Kumar	1311	A	Calcutta
Chandrasekharan, Thimmarajapuram				Das, Himansu Sekhar	1074	A	Patherdih
Ramaswamiyer	498	A	Bangalore	Das, Kirity Bhushan	1284	A	Calcutta
Chandru, Vilanur	1207	A	Bangalore	Das, Mahananda	355	A	Calcutta
Chansarkar, Prabhakar Dhondopant	581	A	Poona	Das, Nani Gopal	1509	A	Agartala
Chari, Maduramangalam Kandadai				Das, Pinaki Ranjan	1372	A	Asansol
Thiruvenkata	351	A	Dehra Dun	Das, Prasanta Kumar	1456	A	Calcutta
Charlu, Vangipuram Sundara	1208	A	Bhopal	Das, Rabindra Nath	559	A	Calcutta
Chatterjee, Amar Nath	1369	A	Korea Colliery	Das, Santimoy	122	A	Calcutta
Chatterjee, Arabinda	202	A	Rourkela	Das, Santosh Kumar	681	A	Calcutta
Chatterjee, Bhujanga Bhushan	199	A	Calcutta	Das Gupta, Ansuman	938	A	Calcutta
Chatterjee, Bibekananda	647	A	Howrah	Das Gupta, Bhabesh Chandra	208	A	Calcutta
Chatterjee, Bijon Behari	200	A	Howrah	Das Gupta, Biroj Charan	353	A	Ranchi
Chatterjee, Debdas	1649	A	Calcutta	*Das Gupta, Biswa Nath	209	F	Calcutta
Chatterjee, Debi Prasanna	201	A	Calcutta	Das Gupta, Manilal	210	A	Calcutta
Chatterjee, Hari Das	413	A	Calcutta	Das Gupta, Nihar Ranjan	584	A	Durgapur
Chatterjee, Mihir Kumar	1504	A	Calcutta	Das Gupta, Pabitra Kumar	1258	A	Maithon
Chatterjee, Nirmalendu	499	A	Calcutta	Das Gupta, Pranitabha	211	A	Calcutta
Chatterjee, Prantosh	725	A	Bokaro	Das Gupta, Sourindra Jiban	354	A	Shillong
Chatterjee, Sital Chandra	352	A	Ichapore	Das Sarma, Amal Kumar	1075	A	Titaghur
*Chatterjee, Subhas Chandra	548	A	Calcutta	Das Sarma, Prabir Ranjan	1065	A	Calcutta
Chatterjee, Tapas Kumar	911	A	Kalyani	Datta, Bimal Bhushan	566	A	Calcutta
Chatterjee, Tarak Nath	1505	A	Uttarpara	Datta, Kalyan Kumar	213	F	Santiniketan
Chatterjee, Tarapada	21	F	Bombay	Datta, Kalyan Kumar	987	A	Ranchi
Chatterjee, Umasankar	425	A	Howrah	Datta, Pranab Brata	214	A	Durgapur
Chatopadhyay, Paresnath	844	A	New Delhi	Datta, Susanta Kumar	1210	A	Calcutta
Chaudhari, Ghanshyam Lal	1506	A	Jaipur	Datta, Yudhishter	477	A	Calcutta
Chaudhury, Subhas Kumar	204	A	Garifa	Dattani, Devidas Gokaldas	1312	A	Bombay
Chavare, Mukund Bapurao	583	A	Poona	Davar, Minu Savakshah	215	A	Calcutta
Chawla, Brij Lal	1134	A	New Delhi	Dave, Mayur Dolatray	872	A	Bombay
Chawla, Hari Krishan	657	A	Calcutta	Dave, Rasiklal Shivshankar	1076	A	Amreli
Chazhoor, Iyyappa Simon	937	A	Bombay	De, Ashutosh	216	A	Calcutta
Chellappa, Mylapore Ramamurthi	205	A	Calcutta	De, Dalip Kumar	1651	A	Durgapur
Chhiber, Sat Pal Singh	580	A	Calcutta	De, Shyama Pada	448	A	Calcutta
Chhotai, Chamanlal Chunilal	22	A	Bombay	De, Subrata	1135	A	Calcutta

De, Sarkar, Sukumar	218	A	Calcutta	Ganguly, Purnananda	361	A	Shillong
Deshmukh, Prabhakar Digamber	1078	A	Poona	Ganguly, Sudhansu Kumar	1714	A	Calcutta
Deshpande, Shadashiv Keshav	1136	A	Panjim	Ganguly, Sukumar	511	A	Calcutta
Deshpande, Sharad Vinayak	1212	A	Poona	Gaonkar, Govind Achut	1590	A	Bombay
Devadatta, James Immanuel	873	A	Ernakulam	Garg, Parthvi Singh	1375	A	Sonepat
Deva Rajan, Viswanath	479	A	Bombay	Garg, Ram Avatar	561	A	Kanpur
Dewanjee, Samir Baran	1079	A	Calcutta	Garg, Vishwanath	1376	A	New Delhi
Dhar, Rabindra Nath	220	A	Titaghur	Garga, Rujeswar Prasad	568	A	Poona
Dhar, Sukhendu Bikash	1510	A	Hindustan Cables	George, N. C.	1259	A	New Delhi
Dharma Row, Arikirevula Rama	726	A	Jamshedpur	Ghate, Vishwanath Gopal	33	A	Bombay
Dharmar, R.	1680	A	Madurai	Ghia, Ashoke Basantlal	1314	A	Bombay
Dhhr, Bhaddar Sen	894	A	New Delhi	Ghoghan, Ashvin Hlalal	1377	A	Naroda
Dhir, Murari Lal	356	A	New Delhi	Ghose, Amrita Kumar	685	A	Calcutta
Dhooria, Sohel Singh	913	A	New Delhi	Ghose, Nirmal Chandra	227	A	Calcutta
Dhur, Paresh Chandra	1511	A	Calcutta	Ghose, Paresh Nath	1082	A	Calcutta
*Diwanji, Shirish Vaikunthlal	753	A	Bombay	Ghose, Sailen	225	A	Calcutta
Dole, Govind Ramchandra	481	A	Bombay	Ghose, Satyendra Nath	544	A	Calcutta
Doodhmal, Rusi Cooverji	27	A	Bombay	Ghose, Shome Nath	874	A	Calcutta
Doraiswami, K.	1711	A	Madras	Ghose Choudhury, Sunil Kumar	659	A	Kankinarrh
Dorai Swami, Tirunellai Sankar	773	A	Bombay	Ghosh, Amiya Kumar	1378	A	Calcutta
Doraiswamy, Subramaniyaier	754	A	Dhanpuri	Ghosh, Arun Kumar	853	A	Calcutta
Doshi, Kishorchandra Dalichand	1459	A	Bombay	Ghosh, Ashoke Kumar	1315	A	Calcutta
Dubash, Minocher Dosabhooy	28	A	Bombay	Ghosh, Bibhas	1316	A	Calcutta
Dugar, Sajjan Mal	357	F	New Delhi	Ghosh, Bimal Krishna	914	A	Calcutta
Dugar, Sohan Lal	1512	A	Ganjam	Ghosh, Debi Prasad	362	A	Calcutta
Durairaj, J. S. P.	358	A	Ranchi	Ghosh, Dulal Chand	1137	A	Bombay
Duraiswamy, R.	805	A	Bombay	Ghosh, Jitendra Nath	1516	A	Jadugoda
Dutt, Amal Kumar	682	A	Patna	Ghosh, Jnanendra Nath	957	A	Bombay
Dutt, Loke Nath	1313	A	Calcutta	Ghosh, Kamal Krishna	363	A	Muradnagar
Dutt, Niranjan Kumar	1080	A	Bansberia	Ghosh, Kamanya	411	A	Calcutta
Dutt, Shibadas	1513	A	Calcutta	Ghosh, Nirmalmay	660	A	Calcutta
Dutta, Binoy Kumar	1460	A	Ranchi	Ghosh, Nisith Chandra	228	A	Chinsurah
Dutta, Debi Prasad	1652	A	Baniadih	Ghosh, Panchanan	1317	A	Howrah
Dutta, Guru Pada	1625	A	Calcutta	Ghosh, Pranab Kumar	989	A	Calcutta
Dutta, Krishan Gopal	847	A	Ichapore	Ghosh, Rabindra Nath	364	F	Calcutta
Dutta, Phani Bhusan	222	A	Bombay	Ghosh, Ramendra Bhusan	661	A	Calcutta
Dutta, Sanat Kumar	1285	A	Barakar	Ghosh, Saumendra	1213	A	Calcutta
Dutta, Sankar	1712	A	Calcutta	Ghosh, Subrata Kumar	1286	A	Calcutta
Dutta, Gupta, Krishna Kanti	1713	A	Koima	Ghosh, Sudhir Kumar	226	A	Calcutta
				Ghosh, Sukhmoy	1517	A	Churk
				Ghosh, Surya Kanta	1518	A	Calcutta
				Ghosh, Sushil Kumar	229	F	Calcutta
				Ghosh, Tapan Kumar	662	A	Chandernagore
				Ghosh, Turiya Kumar	230	A	Calcutta
				Ghulam Mohideen, K. F. S.	587	A	Madras
				Ghulati, Som Parkash	1043	A	Faridabad
				Gidh, Surendra Ramnath	1287	A	Bombay
				Goel, Priyavrat	1591	A	New Delhi
				Gogna, Paras Ram	1214	A	New Delhi
				Gokhale, Vinayak Moreshwar	1288	A	Bombay
				Gokhlay, Arun Neelkanth	1044	A	Bombay
				Gokli, Hemantkumar Mahashanker	823	A	Baroda
				Gole, Pralhad Narsinh	34	A	Marmagao
				Gondhalekar, Ramchandra Jagannath	590	A	Thana
				Gonsalves, Avelino Jose Romanus	649	A	Bombay
				Gopal, V. K.	940	A	Hutti
				Gopalakrishna, Murti, K.	118	A	Calcutta
				Gopalakrishnan, Alamborai	231	A	Madras
				Gopalakrishnan, Aundyayyar	462	A	Calcutta
				Gopalakrishnan, Ayyavadhyar	109	A	Calcutta
				Gopalakrishnan, Ennapadam Krishnaiyer	1138	A	Calcutta
				Gopalakrishnan, Krishnier	451	A	Calcutta
				Gopalakrishnan, M. J.	1083	A	Madras
				Gopalakrishnan, Mohana	840	A	Madras
				Gopalakrishnan, Naduvilathil Parameswaran	686	A	Udyogamandal
Gajjarajan, Manayalu	108	A	Bangalore				
Ganapathisubramanian, Sivaramakrishna	154	F	Calcutta				
Gandhi, Adi Jamshedji	683	A	Bombay				
Gandhi, Prafullachandra Rangildas	939	A	Bombay				
Ganesan, K. R.	630	A	Madras				
Ganesan, Narasimhan	30	A	Thana				
Ganesan, Panchapakesa	684	A	Madras				
Ganesan, Rangaswamy	727	A	Bombay				
Ganesan, S.	1374	A	Calcutta				
Gangopadhyay, Amitabha	1515	A	Calcutta				
Ganguli, Ajit Kumar	31	A	Bombay				
Ganguli, Lal Mohan	586	A	Durgapur				
Ganguli, Nirmal Chandra	224	A	Calcutta				
Ganguli, Sunit Kumar	32	A	Bombay				



Gopalakrishnan, Puliur Srinivasaraghavachari	110	A	Coimbatore	Gupta, Shri Niwas	1718	A	New Delhi
Gopalakrishnan, Taracad Ramakrishna	35	F	Bombay	Gupta, Shive Prasad	1140	A	Bhopal
Gopalakrishnan, Thavakat	232	T	Retukchi	Gupta, Smriti Kumar	1385	A	Sahaganj
Gopalakrishnan Tindivenam Seshachalam	1379	A	Madras	Gupta, Subodh Chandra	687	A	Madras
Gopalakrishnan, V.	588	A	New Delhi	Gupta, Suresh Chandra	1045	A	Bokaro
Gopalam, Tadimalla	589	A	Madras	Gupte, Arvind Dattatraya	648	A	Durgapur
Gopalan, Jayaram	1084	A	Calcutta	Guruchandran, Kuppuswamy	1523	A	Chittaranjan
Gopalan, Krishnaiyer	1519	A	Durgapur	Guruswamy, S. R.	915	A	Sonepat
Gopalan, R.	1520	A	Durgapur	Guzdar, Dinshaw Pesi	37	A	Bombay
Gopala Rao, Gudimella	1380	A	Hyderabad				
Gopalaram, Krishnaiyer	111	F	Bengalore				
Gopalswamy, K. V	1461	A	Hubli				
Gopal Rao, A.	302	A	New Delhi				
Gopinatha Kurup, K. P.	1462	A	Bhilai				
Gore, Ramchandra Yeshwant	536	A	Bacoda				
Goswami, Biswanath	1318	A	Garifa				
Goswami, Ramdulal	1215	A	Calcutta				
Goswami, Sudhansu	1682	A	Howrah				
Govindachari, Pithambaram Venkata	1463	A	Visakhapatnam				
Govindan, A.	1683	A	Madras				
Govindan, V.	1085	A	Bombay				
Govindarajan, Rajagopalachariar Embar	806	A	Madras				
Goyal, Mata Prasad	1626	A	Dewas				
Goyal, Ramesh Chandra	36	A	Ahmedabad				
Goyal, Sri Krishna	233	A	Calcutta				
Goyle, Lal Chand	990	A	Saharanpur				
Gracias, Manuel Peter	459	A	Bombay				
Grewal, Daljit Singh	728	A	Gomia				
Grewal, Rajinder Singh	807	A	Chandigarh				
Grover, Prem Prakash	1715	A	Sindri				
Grover, Yudhishter Naram	663	A	New Delhi				
Guha, Asit Kumar	824	A	Calcutta				
Guha, Bidyut Kumar	1464	A	Calcutta				
Gujral, Parma Nand	38	A	New Delhi				
Gulanikar, Balwant Ambadas	1381	A	Bhiwandi				
Gundu Rao, G. S.	415	A	Bangalore				
Gupta, Abhaya Ram	1684	A	Allahabad				
Gupta, Ajit Kumar	234	A	Kanpur				
Gupta, Amal Chandra	482	A	Calcutta				
Gupta, Atma Ram	1382	A	Calcutta				
Gupta, Bhajan Lal	1716	A	Delhi				
Gupta, Bishambhar Dayal	1383	A	New Delhi				
Gupta, Ganga Sharan	1384	A	New Delhi				
Gupta, Gyan Prakash	1086	A	New Delhi				
Gupta, Hari Kishan	991	A	Hardwar				
Gupta, Jagan Nath	39	A	Kalyan				
Gupta, Jagan Nath	1521	A	New Delhi				
Gupta, Jagannath Prasad	367	A	Naya Nangal				
Gupta, Jai Prakash	774	A	Pinjore				
Gupta, Kailash Prasad	1592	A	Calcutta				
Gupta, Krishan Kumar	992	A	Thana				
Gupta, Nand Lal	1139	A	Meerut				
Gupta, Om Prakash	775	A	Sahaganj				
Gupta, Om Prakash	1189	A	Dehra Dun				
Gupta, Om Prakash	1522	A	New Delhi				
Gupta, Prem Kumar	1260	A	New Delhi				
Gupta, Puran Chand	1717	A	Delhi				
Gupta, Puran Chandra	854	A	New Delhi				
Gupta, Ram Kumar	875	A	New Delhi				
Gupta, Satyendra	993	A	Calcutta				
Gupta, Shree Prakash	1319	A	Faridabad				
Gupta, Shri Niwas	994	A	Khalagar				

Jain, Shetan Mal	917	A	Waidhan	Karmarkar, Gadadhar	371	A	Ichapore
Jain, Suparshva Kumar	239	A	Ranchi	Karmakar, Sahadeb	1533	A	Rampur Colliery
Jain, Sushil Kumar	1656	A	Ranchi	Karnik, Bhalchandra Balwant	497	A	Vasco-da-Gama
Jain, Virendra Kumar	729	A	Calcutta	Kar Ray, Jyotirmoy	241	A	Korba
Jaiswal, Suraj Paul Singh	240	A	New Delhi	Kashyap, Rangaswami Sreenivasa	242	A	Jamshedpur
Jambunathan, R	1190	A	Bhilai	Katrak, Pulo Dhanjishah	1392	A	Bombay
Jamuna Singh	942	A	Bokaro	Katravala, Samadmiya			
Janakiraman, Lakshmanaiyer	542	A	Jawaharnagar	Mohammedumar	556	A	Ahmedabad
Janakiraman, Panchapakesan	1688	A	Secunderabad	Katyal, Satish Chandra	1723	A	Ballabgarh
Janardanan, Krishnaayyar	688	A	Dhanbad	Katyal, Shiv Kumar	1147	A	Kotma
Jassani, Mohammedraza Abdulhusein	1387	A	Bombay	Kavarana, Adi Rustom	1393	A	Bombay
Jauhar, Pashauri Lal	503	A	Sriganganagar	Kedia, Sita Ram	891	A	Calcutta
Javeri, Ramdas Nanubhai	1143	A	Poona	Kelkar, Dattatreya Gajanan	1596	A	Poona
Jayaramalu, Varadharajulu	1594	A	Arkonam	Kesava Ayyar, Krishnavadhiar	518	A	Chetdwar
Jayaraman, S.	730	A	Bombay	Kesavan, Rajendram Seshadri	1534	A	Madras
Jethwani, Bhagwan Khemaldas	776	A	Bombay	Kewal Krishan	918	A	New Delhi
Jetlie, Jaswant Lal	664	A	Bhilai	Khandelwal, Ayodhya Prasad	919	A	Hyderabad
Jha, Mukhdeo	877	A	Nepanagar	Khandelwal, Bishwanath	1090	A	New Delhi
Jha, Suresh	1219	A	Ranchi	Khandelwal, Jagdish Prasad	1221	A	Rourkela
Jhunjhunwalla, Shyam Sunder	628	A	Calcutta	Khandelwal, Kailash Chandra	1691	A	Faridabad
Jindal, Raj Kumar	369	A	Ghaziabad	Khanna, Romesh Chandra	1148	A	Bombay
Jitender Kumar	855	A	Delhi	Khare, Keshav Hari	50	A	Talegaon
John George, V. D.	1089	A	Vellore	Khare, Krishna Vishnu	902	A	Bombay
Jopat, Noratan Mal	1388	A	Gondalpara	Khattri, Chandra Mohan	878	A	Faridabad
Joseph, Doraiswami	113	A	Athukudi	Khetarpal, Narinder Nath	1091	A	New Delhi
Joseph, Parrappilly Antony	284	F	Calcutta	Khorana, Ram Dass	841	A	New Delhi
Joshi, Krishna Gurunath	1689	A	Bangalore	Khosla, Joginder Parkash	1092	A	Jamshedpur
Joshi, Prabhakar Hari	1389	A	Bombay	Khosla, Swarn Kumar	1321	A	Visakhapatnam
Joshi, Ramnath Upendra	777	A	Bombay	Khot, Suresh Vinayak	999	A	Thana
Jugminder Dass	1722	A	Kanpur	Khurana, Inder Raj	825	A	Calcutta
<b>K</b>				Kini, Manjeshwar Ganapathi	842	A	Bombay
Kailasam, Pinnavasal Sundaresan	370	A	Ernakulam	Kirpalani, Tuljo Lokumal	51	F	Bombay
Kailasapathy, Sathyamangalam Venkata	45	A	Madras	Kodkani, Sudhir Suryanarayan	1093	A	Bombay
Kailasom, Aylur Narayanaiyer	1528	A	Neyveli	Koppikar, Vivekanand Narayan	52	A	Bombay
Kajaria, Vijayshinh Padamshy	1390	A	Bombay	Korde, Mukund Gajanan	1094	A	Bombay
Kalantri, Bhagirath Shivalal	998	A	Hyderabad	Kosala Ram, Cuppam	1692	A	Srisaillam Dam
Kale, Damodar Ganesh	514	A	Dabhad	*Kotak, Vishanji Karsanji	640	F	Calcutta
*Kalra, Devi Dial	5	F	Chandigarh	Kothari, Kirit Ratilal	1149	A	Bombay
Kalyanam, Srinivasan	1628	A	Ranchi	Kothari, Manhar Manshukhlal	591	A	Bombay
Kalyanaraman, K. V.	1220	A	Thanjavur	Kothari, Vimal Chand	1150	A	Bombay
Kalyanaraman, Valdyanathaswami	778	A	Madras	Kotnis, Venkatesh Keshav	447	A	Bombay
Kalyanasundaram, B.	1391	A	Tiruchirapalli	Kripalani, Hardas Khiomal	519	A	Bombay
Kalyanasundaram, M.	1595	A	Bombay	Kirpal Chand	349	A	New Delhi
Kalyana Sundaram, V. V.	1320	A	Neyveli	Krishan Chandra	427	A	Bhilai
Kalyanivala, Navoroji Rustamji	46	A	Bombay	Krishan Lal	1222	A	Bharatpur
Kamat, Dattatray Mahadeo	1529	A	Bombay	Krishan Lall	375	F	Parbatpur
Kamat, Prabhakar Vasudev	534	A	Bombay	Krishna, Kommu Balarama	1000	A	Calcutta
Kamath, Mangalore Varad	689	A	Madras	Krishna, M. N.	1394	A	Bangalore
Kamath, Mohandas Vaman	1530	A	Bombay	Krishna, Parameswar	53	A	Calcutta
Kameswara Rao, Jaladanki Sundara	489	A	Hyderabad	Krishna Iyer, Venkatarama	1151	A	Calcutta
Kameswara Rao, Mantripragada	690	A	Ranchi	Krishnakumar, Mandyam			
Kameswara Rao, T.	1144	A	Bhopal	Alasingrachar	508	A	Madras
Kanaka Raju, K. L. N.	850	A	Tadepalligudem	Krishnamachari, R.	244	A	Bombay
Kanegaonkar, Ramesh Shankar	1690	A	Bombay	Krishnamachari, Raghava	1536	A	New Delhi
Kanga, Sorab Jal	47	A	Thana	Krishnamachari, Therani Srinivasa	1537	A	Dehgam
Kannan, R.	1145	A	Madras	Krishnamachary, Rangachari	243	F	Poona
Kapadia, Dhansukhlal Bhagwandas	779	A	Bombay	Krishnamoorthy, F. S.	1289	A	Madras
Kapadia, Gopaldas Padamsey	48	F	Bombay	Krishnamoorthy, M.	1724	A	Bombay
Kapadia, Ramanlal Maganlal	1146	A	Baroda	Krishnamoorthy, Ramamoorthy	731	A	Bombay
Kapale, S. S.	1531	A	Calcutta	Krishnamoorthy, Ramnarayan	1290	A	Calcutta
Kapoor, Sooraj	959	A	New Delhi	Krishnamurthy, R.	1395	A	Madras
Kapur, Kewal Krishan	1532	A	Ranchi	Krishnamurthi, Voruganti Rama	115	A	Neyveli
Kar, Prabir Kumar	1191	A	Jamshedpur	Krishna Murthy, B. R.	1396	A	Bangalore
Kareemullah, Shaik	809	A	Dera Colliery	Krishnamurthy, D. R.	1657	A	Hyderabad
				Krishnamurthy, G. V.	1322	A	Durgapur

Krishnamurthy, Holenarasipur Subbarao	54	A	Bombay	Lakshminarayanan, S.	56	F	Bombay
Krishnamurthy, Muthiswami	541	A	New Delhi	Lakshminarayanan, Venkateswaraiah	249	A	Bombay
Krishnamurthy, Rajam	1658	A	Madras	Lakshmi Pathy, A.	1324	A	Neyveli
Krishnamurthy, S. N.	1725	A	Tungabhadra Dam	Lal Bahadur	1540	A	Delhi
Krishnamurthy, Venkatesa	245	A	Calcutta	Lal, Brij Behari	490	A	Jodhpur
Krishnan, Ayalur Sivaramakrishna	691	A	Bombay	Limaye, Padmanabhan Shridhar	1398	A	Poona
Krishnan, (Mrs.) Gnanam	920	A	Madras	Limdi, Shashikant Manubhai	593	A	Bombay
*Krishnan, Gopalaier	624	A	Bombay	Lodaya, Damji Meghji	1309	A	Bombay
Krishnan, Nurani Mahadevaier	826	A	Jealgora	Loganathan, Paliam Rakkam	1325	A	Madras
Krishnan, N. R.	1597	A	Bombay	Luhar, Jayantilal Valjibhai	1291	A	Baroda
Krishnan, S. S.	1152	A	Dehra Dun	Lumb, Balbir Sain	1631	A	Gauhati
Krishnan, Sivasubramaniam	1629	A	Bombay	Luthra, Anirudhar Krishan	376	A	New Delhi
Krishnan, Thirumaliruncholai	444	A	Madurai				
Krishnan, Thodor Madabusi	116	F	Bangalore		M		
Krishnan Kutty, Mannencheril	1064	A	Calcutta	Madhavan, Tinnannur Vyasarpa	1400	A	Madras
Krishnan, Nair, Padmanabhan	1397	A	Ranchi	Madhavankutty Menon, V.	943	A	Madras
Krishna Rao, G. V.	1538	A	Ahmedabad	Madhava Rao, Chhillarge	136	F	Sunabeda
Krishna Rao, N.	1223	A	Pathakhera	Mahadeva Ayyar, J.	1003	A	New Delhi
Krishna Rao, Velidanda Sunivasa Rama	1036	A	Sunabeda	Mahadevan, C. S.	1541	A	Jamshedpur
Krishnasankaran, Sivasankaran	55	A	Bombay	Mahadevan, S.	251	F	Rourkela
Krishna Sarma, P. M. S. R.	1001	A	Bombay	Mahadevan, S.	1632	A	Ballabh Vidyanagar
Krishnasami, N.	1262	A	Madras	Mahadevan, Sabapathi	848	A	Madras
Krishnaswami, Rajagopalan	879	A	Bhubaneswar	Mahadevan, T. K.	1401	A	Madras
Krishnaswami, Sankarier	895	A	Sahupuri	Mahapatra, Satya Narayan S.	1465	A	Calcutta
Krishnaswami, Vishnampet Natesaiyer	246	A	Calcutta	Maheshwari, Radha Mohan	782	A	Gorakhpur
Krishnaswamy, K. S.	373	F	Bangalore	Maitra, Amiya Madhab	441	A	Bhilai
Krishna Swamy, Kasi	1153	A	Shahabad	Maity, Panchanan	565	F	Calcutta
Krishnaswamy, Kozhialam Venkatachar	631	A	Chota Muri	Majl, Manoranjan	1004	A	Calcutta
*Krishnaswamy, N.	827	A	Tiruchirappalli	Majumdar, Dilip Kumar	1224	A	Calcutta
Krishnaswamy, P. R.	692	A	Guntur	Majumdar, Dwijendra Nath	431	A	Shyamnagar
Krishnaswamy, R.	1630	A	Madras	Majumdar, Tapas Ranjan	921	A	Rishi
Krishnaswamy Ayyar, V.	1095	A	Thana	Majumder, Nikhilesh	1542	A	Calcutta
Krishnaswamy Rao, H. R.	138	A	Bangalore	Majumder, Phani Bhushan	1599	A	Ranchi
Kudrolli, Abdus Samad	1598	A	Bombay	Majumder, Pritish Nath	1047	A	Asansol
Kulkarni, Ganesh Ramchandra	780	A	Bombay	Makhijani, Salematrai Nebhandas	57	F	Calcutta
Kulkarni, Manohar Damodar	1096	A	Bombay	Malagi, Gurunath Shankarrappa	1600	A	Delhi
Kulkarni, Prabhakar Govind	1097	A	Udhna	Malesha, Kapoorchand Himmatmal	1402	A	Bombay
Kulkarni, Purushottam Anant Kumar, Krishnannair Krishna	1263	A	Bombay	Malhan, Ramesh Chandra	252	A	Bombay
Kumar, Santosh Mohan	693	A	Kottayam	Malhotra, Aijan Dev	694	A	Ghaziabad
Kundu, Nitai Charan	247	A	Chandrapura	*Malik, Ram Parkash	378	F	New Delhi
Kundu, Parimal Chandra	248	A	Calcutta	Mallya, Shrinivas Ramchandra	486	A	Bombay
Kundu, Sankar Prasad	1535	A	Calcutta	Mandal, Sanat Kumar	856	A	Calcutta
Kunju Kunju, P.	526	A	Garifa	Mani, E. V.	1225	A	Titaghur
Kuppuswami, Ramaswami	1098	A	Calcutta	Manikkam, Ramnath	960	A	Bombay
Kuppuswamy, Karur Rajagopala Kurian, Puthur Joseph	1002	A	Ranchi	Manohar, Rajeshwar Murli	1100	A	Calcutta
Kurup, Katathra Kunhilakshmi Janardhana	374	F	Durgapur				
Kuruville, Palamattom Mathai Kythail, George Jacob	456	A	Bangalore	Manyarwala, Abdulmajid Abdulrabim	763	A	Bombay
				Maru, Jugal Kishore	810	A	Chatrapur
				Mathews, Chackalackal Mathew	1226	A	Madras
				Mathur, Abinash Chand	666	A	Naya Nangal
				Mathur, Kanwar Behari Lal	665	A	Sindri
				Mathur, Radhey Shyam	857	A	Anushakti
				Mathur, Raj Behari Lal	458	A	Lucknow
				Mathur, Rajeshwar Dayal	1326	A	Calcutta
				Mathur, Ramesh Chandra	1601	A	Calcutta
				Mehra, Kunj Behari Lal	58	A	Bhopal
				Mehra, Pirthi Raj	379	F	Delhi
				Mehra, Pran Nath	1154	A	Bombay
				Mehra, Vinod Kumar	880	A	Calcutta
				Mehta, Dilip Jagmohandas	695	A	Bombay
				Mehta, Girish Kanaiyalal	755	A	Nandej
				Mehta, Inder Jit	1101	A	Qadian
				Mehta, Janak Raj	253	A	Baikunthpur
				Mehta, Kanmal	1327	A	Calcutta
				Mehta, Varunkumar Sanmukhrai	59	A	Bombay
Lahiry, Kamallesh	1659	A	Calcutta				
Lahiry, Mohan Lal	528	A	Calcutta				
*Lakshmanachar, Prabandham	463	F	Bangalore				
Lakshminarayan, Srinivasachari	1323	A	Bombay				
Lakshminarayana, Nceraguda	1192	A	Bangalore				
Lakshminarayanan, Alampoondi Balasubramania	781	A	Madras				

Mehra, Vasantlal Ramanlal	478	A	New Delhi	Mukherjee, Tarun Kumar	274	A	Serampore
Menon, M. C.	117	A	Ernakulam	Mukhopadhyay, Aditya Kumar	594	A	Calcutta
Menon, N. K. R.	1227	A	Bombay	Mukhopadhyay, Puspam Ranjan	627	A	Calcutta
Menon, Thuvannatt Narayana	1005	A	Bangalore	Mukhopadhyaya, Kalyan Moy	275	F	Calcutta
Menon, T. Sankaran Kutty	254	F	Udyogamandal	Mulay, Dattatraya Ramchandra	1158	A	Bombay
Menon, Vadackal Krishnan				Mullick, Byomkesh	276	A	Calcutta
Narayana	667	A	Calcutta	Mundhra, Tulsi Das	277	A	Calcutta
Mercer, Arthur	6	A	Calcutta	Murao, Bahadur	881	A	Meerut
Merchant, Nagardas Devidas	60	A	Bombay	Murti, Rachakonda Suryanarayana	63	A	Sindri
*Mishra, Bajrang Lal	1602	A	Calcutta	Murty, G. Sri Rama	1159	A	Shillong
Misra, Prem Krishna	255	F	Calcutta	Murty, Gulapalli Samba	595	A	Kothagudum Collieries
Misra, Radha Nath	1155	A	Cuttack				
Misra, Rambadan	1544	A	Barkakana	Murty, K. S.	1726	A	Dehgam
Mitra, Amarendra Kumar	1102	A	Durgapur	Murty, Marty Udaya Bhaskara	543	A	Bhilai
*Mitra, Anil Krishna	256	F	Calcutta	Murty, Yerramilli Suryanarayana	119	A	Vishakhapatnam
Mitra, Bimalananda	520	A	Calcutta				
Mitra, Dantu	1006	A	Durgapur	Murugappan, Kumarappa	903	A	Madras
Mitra, Gangesh Chandra	1007	A	Bokaro	Musa, Zarir Frasei	732	A	Bombay
Mitra, Mamish Chandra	1008	A	Bokaro	Muthukumaraswami, Ratna	1404	A	Chirala
Mitra, Narendra Nath	257	A	Calcutta	Myrlaraja, Thammaraaya	525	A	Erode
Mitra, Nepal Chandra	1545	A	Calcutta				
Mitra, Priyatosh	419	A	Ichapore				
Mitra, Somendra Krishna	258	A	Patna				
Mitra, Subodh Kumar	461	F	New Delhi	Nabar, Manjunath Savlaram	1229	A	Thana
Mitra, Sushital	1328	A	Tribeni	Nadig, Kalaseshwar			
Mitra, Tejendra Mohan	1546	A	Durgapur	Aswathanarayanarao	64	A	Baroda
Mitra, Tushar Kanti	1156	A	Madras	Nadkarni, Gurudutt Anant	120	F	Poona
Mitra Ray, Adhin Kumar	1693	A	Calcutta	Nadkarni, Premanand Shankar	922	A	Bombay
Mitra, Shyam Swarup	446	F	New Delhi	Nag, Tushar Kanti	1634	A	Calcutta
Modi, Jayantlal Manilal	1228	A	Bombay	Nagarajan, T. K.	1105	A	Udaipur
Mody, Nowroji Rustamji	7	F	Bombay	Nagaraja Rao, Halavathi	756	A	Calcutta
Moghe, Dattatraya Ramchandra	944	A	Clutterbuckganj	Nagaraja Rao, Tumkur			
Moghe, Narayan Sitaram	1403	A	Poona	Krishnarao	1160	A	Ranchi
Mohamed Shareef, S. A.	1057	A	Madras	Nagaswami, Kuppuswamy	383	F	New Delhi
Mohan Ram, Kolai Pattabhiraman	596	A	Kolar Gold Fields	Nageswara Rao, Karra	1329	A	Ahmedabad
				Nageswara Rao, Kohsetty	1603	A	Bangalore
				Naik, Sitaram Vishnu	1106	A	Udhna
Mohe, Anil Vasant	1543	A	Khopoli	Nair, C. K.	384	A	Elapulli
Mottra, Devendra Lal	259	A	Calcutta	Nair, Cherukat Unnikrishnan	121	A	Visakhapatnam
Mottra, Ram Chandra	260	A	Howrah	Nair, Kesavapillai Rajagopalan	1635	A	Karukutty
Mojumder, Nilkanta	380	A	Patna	Nair, V. K. Karunakaran	1330	A	Kotma
Mondal, Rama Pada	484	A	Calcutta	*Nanabhoy, Ruttonshaw	8	F	Bombay
Mookerjee, Devabrata	262	F	Calcutta	Nandi, Santi Bhushan	870	A	Calcutta
Moorthi, Sekharipuram Subbarama				Nandi, Sukumar	1010	A	Chinsurah
Eswara	424	A	Jamshedpur	Nangia, Sudesh Kumar	1331	A	Ranchi
Moti Lal	1157	A	Durgapur	Nangiana, Gurcharan Singh	1547	A	New Delhi
Mukerji, Hrishikesh	858	A	Ichapore	Nanjundappa, C. M.	750	A	Hyderabad
Mukerji, Mohini Mohon	267	F	Howrah	Narasimhan, Jonnalagedda			
Mukhalingeswara Rao, Dadisetty	137	A	Visakhapatnam	Lakshmi	1011	A	Bombay
Mukherjee, Ajit Kumar	1009	A	Durgapur	Narasimha Murty, Samavedula	1466	A	Hyderabad
Mukherjee, Amiya Kumar	263	F	Patna	Narasimhan, A. K.	1694	A	Madras
Mukherjee, Anil Chandra	264	F	Calcutta	Narasimhan, B.	405	A	Hyderabad
Mukherjee, Arabinda	828	A	Kurashia Colliery	Narasimhan, Combatoire			
Mukherjee, Arun Chandra	265	A	Calcutta	Viswanathan	122	F	Madras
Mukherjee, Bansudhar	466	A	Calcutta				
Mukherjee, Basanta Kumar	261	F	Pondicherry	Narasimhan, Karur Srinivasan	1727	A	Poona
Mukherjee, Basudev	61	A	Bombay	Narasimhan, Mangadu	1107	A	Madras
Mukherjee, Biswarup	1104	A	Calcutta	Narasimhan, N.	1293	A	Rourkela
Mukherjee, Chandi Prosad	266	A	Calcutta	Narasimhan, N. Lakshmi	1108	A	Bombay
Mukherjee, Dinesh Chandra	1264	A	Jamshedpur	Narasimhan, Pattabhiraman	733	A	Lucknow
Mukherjee, Jammie Bhusan	1193	A	Calcutta	Narasimhan, Srinivasan	882	A	Bhilai
Mukherjee, Kali Charan	1633	A	Calcutta	Narasimha Rao, Ayyagari	961	A	Mysore
Mukherjee, Madan Mohan	62	A	Howrah	Narasimha Rao, B. L.	1548	A	Hyderabad
Mukherjee, Narayan Chandra	268	F	Calcutta	Narayan, Krishna	65	F	Madras
Mukherjee, Narayan Prasad	269	F	Calcutta	Narayan, Puliyannoor Ramani	1294	A	Thana
Mukherjee, Prafulla Kumar	270	A	Calcutta	Narayan, Ram	281	A	Calcutta
Mukherjee, Saelendra Nath	271	A	Sheoraphuly	Narayan, Vattappallimadom			
Mukherjee, Samacendra Nath	1292	A	Calcutta	Harinarayer	1265	A	Bombay
Mukherjee, Santi Priya	272	A	Bhadrakali	Narayana Iyer, Hariharayer	1467	A	Belgaum
Mukherjee, Sital Chandra	273	A	Calcutta	Narayana Iyer, Ramakrishnalyer	43	F	Bombay
				Narayana Iyer, Sivaramakrishna	904	A	Kalamassery

Narayana Murthy, Yerramsetti	382	F	Madras	Pancias, Uthariam	598	A	Duliajan
Narayana Rao, Kanuri	1728	A	Hyderabad	Pande, Ram Subhag	386	A	Kanpur
Narayana Rao, Rettiganti				Pandey, Ram Nandan	510	A	Dalmianagar
Laxmi	303	F	Bombay	Pandeya, Paramhans	786	A	Jamshedpur
Narayanan, Balakrishna	1406	A	Calcutta	Pandit, Madhusudan Purushottam	859	A	Poona
Narayanan, Parlikad				Pandit, Murlidhar Ramkuwar	1731	A	Sholapur
Venkatasubramaniam	66	A	Bombay	Pandu Ranga Rao, Polakam	945	A	Korba
Narayanan, Puthugramam				Panjabi, Thanwar Menghraj	970	A	Bangalore
Krishnan	784	A	Madras	Parakh, (Miss) Meher Dossabhoj	1696	A	Bombay
Narayanan, R.	1486	A	Ranchi	Parameswara Iyer, K.	1163	A	Bombay
Narayanan, Singhukulam				Parameswara Iyer, V.	439	F	Dishergarh
Ramayya	1469	A	Calcutta	Parameswaran, K. S.	70	F	Bombay
Narayanan, Subramanian Lakshmi	592	A	Madras	Parameswaran, N.	1732	A	Bombay
Narayanan, T.K.	1549	A	Neyveli	Parameswaran, Perinkulam			
Narayanaswami, Netarajaiyer	123	F	Bombay	Parameswarier	288	F	Jhagrakhand
Narayanaswamy, M.	1161	A	Calcutta	Parameswaran, Vaidyanathan	1554	A	Rishia
Narayanaswamy, Ramaiyer	280	A	Calcutta	Patckh, Suresh Ratanlal	597	A	Bombay
Narayan Rao, Badri	1636	A	Ranchi	Patel, Himangshu	1661	A	Bombay
Narottam Das	1230	A	Bhubaneswar	Patikh, Hasmukhlal Bapulal	606	A	Baroda
Narsiah, Boora Venkat	1550	A	Hyderabad	Patikh, Niranjana Kantilal	531	A	Bombay
Natarajan, Coimbatore				Patikh, Suryakant Bhimjibhai	1051	A	Baroda
Venkataramaiyer	442	A	Bangalore	Parshotam Dass	757	A	Kota
Natarajan, Erakaram				Parthasarathi, T. R.	1164	A	Madras
Sundaramaiyar	67	A	New Delhi	Parthasarathy, Kaluri Narayana	787	A	Sunabeda
Natarajan, Rajagopalan	1194	A	Madras	Parthasarathy, Mayavaram			
Natarajan, S.	1729	A	Neyveli	Vaithianathan	599	A	Calcutta
Natarajan, Sankara	906	A	Madras	Parthasarathy, Raghavachary	925	A	Bombay
Natarajan, Tarakad Krishna	68	A	Bombay	*Patel, Ajit Navanibhai	1233	A	Bombay
Natesan, Srinivasan	785	A	Madras	Patel, Niranjana Kishorbhai	1234	A	Baroda
Nath, Dwijendra Kumar	1332	A	Calcutta	Patel, Rustom Kaikhushroo	1471	A	Bombay
Navalan, S.	1470	A	Hyderabad	Pathak, Pulak Bihari	883	A	Jamshedpur
Nawal Kishore	1604	A	Faridabad	Pattabraman, Swaminatha	845	A	Thana
Nayak, Chittaranjan Mudlagiri	1695	A	Bombay	Patwardhan, Chintaman Balkrishna	1235	A	Poona
Nayak, Halady Anantha				Patwardhan, Madhukar			
Padmanabha	1048	A	Vasco-da-Gama	Gangadhar	1165	A	Satara
Nayak, Haradhan	1551	A	Calcutta	Patwardhan, Shrikrishna Naikar	601	A	Poona
Nayyar, Yoginder Kumar	1730	A	Haidwar	Patwardhan, Vijay Dhundiraj	860	A	Bombay
Nedurgadi, A. K. P.	1552	A	Calcutta	Paul, Nikhil Ranjan	861	A	Durgapur
Neelakantan, Tarakad Raman	1553	A	Bombay	Paul, Siba Prasad	1408	A	Howrah
Neogi, Gobindo Charan	1049	A	Durgapur	Pawar, Vinayak Sakharan	1555	A	Bombay
Nilakantan, R.	1660	A	Madras	Pereira, Stanislaus William Peter	633	A	Neyveli
Nundy, Krishna Pada	385	A	Ichapore	Peter, Puthur Joseph	387	A	New Delhi
O				Philipose, Paramalli Thomas	758	A	Bombay
Oberoi, Annik Singh	1050	A	Alwar	Phillippos, Alexander	388	F	Bangalore
Ojha, Raj Kishore	282	F	Ranchi	Pillai, Govinda Gopal	389	A	New Delhi
Ojha, Shiva Kumar	283	A	Calcutta	Pillai, Rama Krishna	1409	A	Bangalore
Om Parkash	552	A	Delhi	Pillai, Subramanian Velayudhan	862	A	Bombay
Oza, Madhukar Bhagwanlal	1162	A	Thana	Pinto, Jerome	696	A	Bombay
P				Podar, Nandkumar Anandrao	1333	A	Bombay
Padgaonkar, Mangesh Bajirao	923	A	Bombay	Prabhakar, Krishan Lal	846	A	New Delhi
Padmanabha Iyer, Subramonaiyer	1231	A	Cochin	Prabhakar, Ram Lal	634	A	Chandigarh
Padmanabhan, Gopalaiyer	1203	A	Bombay	Prabhakara Rao, Yedavalli	1733	A	New Delhi
Padmanabhan, Krishnaswamy	1407	A	Cocnoco	Pradhan, Narayan	1605	A	Udit Nagar
Padmanabhan, Kuttikandy	502	F	Ghatsila	Pradhan, Sushilkumar Amrutrao	600	A	Bombay
Padmanabhan, U. R.	69	A	New Delhi	Pramanik, Hirak	1556	A	Faridabad
Padmanabhan, Venkatarao	924	A	Oorgaum	Prasad, Lala Sarju	863	A	Calcutta
Pai, Ram Balaji	1232	A	Ukhra	Prasad, Nawal Kishore	289	A	Calcutta
Pain, Sib Nath	907	A	Garifa	Prasad, P. V.	1734	A	Hyderabad
Pal, Jitendra Nath	285	A	Calcutta	Prasad, Ram Narain	1166	A	Kiriburu
Pal, Kanailal	632	A	Shyamnagar	Prasad, Sidh Nath	1606	A	Patna
Pal, Prahlad Chandra	287	A	Bardol	Prasad, Surendra	290	A	Jamshedpur
Pal, Sudhansu Bhusan	286	A	Durgapur	Prasada Roa, Badugu	946	A	Rasayani
				Pravin, Shahid	291	F	Calcutta
				Presswala, Anil Ramanlal	1236	A	Bombay
				Punamia, Hastimal Samrathmal	1410	A	Nasik
				Puri, Lajpat Rai	1412	A	Calcutta

Purnachendra Rao, Nidumukkala	1411	A	Calcutta	Ramachandra Sastry, Mandalika	1422	A	Hyderabad
Pushpangadan, K	811	A	Trivandrum	Ramadas, Srinivasan	1698	A	Madras
<b>R</b>							
Radhakrishnan, Chandran	292	A	Bombay	Rama Doss, J	221	A	Calcutta
Radhakrishnan, Potteth	1237	A	Calcutta	Rama Iyer, Bhagavathysubramonia	885	A	Calcutta
Radhakrishnan, S	1735	A	New Delhi	Ramakrishna, Chitrapu	1296	A	Madras
Radhakrishnan, V P	1697	A	New Delhi	Ramakrishnan, A	1239	A	Salem
Radhakrishnan, Vaithiswara	293	A	Rourkela	Ramakrishnan, K S	1334	A	Calcutta
Raghavachari, Krishnaswamy	125	A	Madras	Ramakrishnan, Katavallur	1202	A	New Delhi
Raghavan, Rangachari Srinivas	962	A	Calcutta	Seshiyer	296	A	Jealgora
Raghavan, Sesha Srinivas	294	A	Bhusaval	Ramakrishnan, Mettupalayam			
Raghavan, Subramanya	697	A	Tulukkapatti	Srinivasaraghavan	421	A	Walchandnagar
Raghava Rao, Pingali Veera	394	F	Hyderabad	Ramakrishnan, Pallassena			
Raghavendra Rao, Adhyani	1167	A	New Delhi	Krishnasastri	297	F	Calcutta
Raghavendra Rao, Nagara Gadde	698	A	Bangalore	Ramakrishnan, Pudhugramam			
Raghunadham, Chinchela	829	A	Cuttack	Sreenivasaiyer	1013	A	Belgaum
Raghunathan, Conjeevaram	788	A	Madras	Ramakrishnan Venkatesa	1240	A	Rourkela
Raghunathan, S	71	A	Ootacamund	Ramakrishna Rao, P	1472	A	Titaghat
Ragothaman, Krishnamachari	1557	A	Irimpanam	Ramalingam, Chittur Sivaram	1014	A	Shahabad
Ragothama Rao, T N	1736	A	Tiruchirappalli	Ramalingam, Ramaiyer	298	A	Madras
Raha, Sasadhar	467	A	Calcutta	Ramalingaswamy, Yimanu	392	F	Nepanagar
Rahiman, Mohd. Abdul	1109	A	Hyderabad	Ramamoorthy, Gopalakrishnan	128	A	Nagpur
Rai, Manoharlal Himmat	699	A	Saharanpur	Ramamoorthy, K N	1608	A	Bombay
Raja, Sankaraiyana	1662	A	Bombay	Ramamoorthy, Nangavalli			
Rajagopalan, Chengalath	1737	A	Bombay	Venkataramaniyer	393	A	Madras
Rajagopalan, K.	1738	A	Bombay	Ramamoorthy, V E	1052	A	Madras
Rajagopalan, Kizhanathim				Ramamurthi, Ganapathisastri	703	A	Bombay
Srinivasan	884	A	Madurai	Ramamurthy, Kandaswamy	1663	A	Hyderabad
Rajagopalan, Kozhiamalai	1266	A	New Delhi	Ramamurthy, C V	1699	A	Bangalore
Rajagopalan, M P	390	A	New Delhi	Ramamurthy, Hanumantharao	1335	A	Durgapur
Rajagopalan, Nemmara				Ramamurthy, K B	1740	A	Thana
Vaidyanathan	947	A	Calcutta	Ramamurthy, K C	1558	A	Sankarnagar
Rajagopalan, Ramachandriyer	759	A	Madras	Ramamurthy, P V	74	A	Calcutta
Rajagopalan, Ramaswamiyer	604	F	Hyderabad	Ramamurthy, Ranganathan	1473	A	Vadalur
*Rajagopalan, Ramiah	700	A	Madras	Ramamurthy, Gopala	75	A	New Delhi
Rajagopalan, S	72	A	Aiyankadu	Raman, Alampallam Puliyurappan	837	A	Sankrail
Rajagopalan, S.	1739	A	Bombay	Raman, Kolivakkam Ezman	948	A	Calcutta
Rajagopalan, Velambur Krishnan	1238	A	Calcutta	Raman, Mahadevan	1609	A	Kota
Rajah, Kolipakkam	963	A	Madras	Raman, Parameswariyer	1015	A	Bombay
Rajamani, A	1413	A	Erode	Raman, Taracad Ramakrishna	641	F	Bombay
Rajamani, Ramaswamy	1295	A	Bombay	Raman, Yagnaswami Kothanda	1016	A	Tanjur
Rajamani, Tyagarajan	1012	A	Bombay	Ramanamurthy, Kanakagiri			
Rajan, Kayar Narasimhachari				Venkata	278	A	Calcutta
Soundara	450	A	Visakhapatnam	Ramanathan, K S	1336	A	Shyamnagar
Rajan, Natesan	391	F	New Delhi	Ramanathan, K V	443	A	Ahmedabad
Rajan, P. T.	1168	A	Rourkela	Ramanathan, Komal Venkatrama	760	A	Bhilai
Rajan, Srinivasa Varada	432	F	New Delhi	Ramanathan, Ramachandria	1267	A	Ballabgarh
Rajan, Thiruvengadatha	623	A	Bombay	Ramanathan, Subramania	1268	A	Kanpur
Rajaratnam, Sayadevi	701	A	Dalmiapuram	Ramanujachari, Srinivasaraghava	455	F	Madurai
Rajendran, Kalpathi Kittu	522	A	Bombay	Ramanujam, Parandur			
Raju, Thaimena Ramayya	471	A	Calcutta	Krishnamachari	1269	A	Bombay
Rakshit, Sunil Kumar	1414	A	Nepanagar	Rama Rao, Tiragi	78	A	Bombay
Ramabhadran, Thothadri	1415	A	Neyveli	Rama Rao, Venkataramana	76	A	Calcutta
Ramachandran, Ananthanarayan	706	A	Thana	Rama Rao, Voleti	735	A	Jamshedpur
Ramachandrian, Ayalur				Ramasubramaniam, R	77	A	Bombay
Krishnaiei	1607	A	Thana	Ramasubramanian, A	1741	A	Madras
Ramachandrian, Ayikudy Ramiyer	527	A	Calcutta	Ramasubramanian, G S	1700	A	Dishergarh
Ramachandran, Harihara	73	A	Bombay	*Ramaswami, Ariyur	130	F	Madras
Ramachandran, K	420	A	New Delhi	Ramaswami, Rangaayyar	436	A	Bombay
Ramachandran, Kalpathi				Ramaswami S	635	A	Ootacamund
Krishnaaiyer	295	F	Calcutta	Ramaswami, Srinivasan	129	A	Madurai
Ramachandran, Krishnaswamy	629	A	New Delhi	Ramaswamy, Bettadapuri			
Ramachandran, Royapati				Suryanarayana	131	F	Qjhar
Munuswamy	127	A	Ranchi	Ramaswamy, Doraswamy	453	A	Duliajan
Ramachandran, Venkateswaran	964	A	New Delhi	Ramaswamy, Maduravasal	1017	A	Poona
Ramachandria Rao, Athmakuri	428	A	Durgapur	*Ramaswamy, P S	132	F	Madras
				Ramaswamy, T	1018	A	Tiruchirappalli
				Ramaswamy V	1742	A	Guntur

Ram Das	704	A	Delhi	Sadasiva Iyer, Ramanathapuram		
Ramdas, Balakrishna	603	A	Calcutta	Subramanier	79	F Bombay
Rammohan, Minakshisundaram	789	A	Madras	Sadasivam, Subbaraveti Krishnan	740	A Madras
Ramniayan, P.	300	A	Jamshedpur	Sadhwani, Arjan Tirathdas	1566	A Bombay
Ram Sanwara	1743	A	Khetri	Saha, Ashutosh	311	A New Delhi
*Rangachar, B. N. S.	1241	A	Mysore	Saha, Bidhu Bhusan	1298	A Konnagar
Rangachari, Nambi Iyengar	886	A	Madras	Saha, Chittaranjan	1475	A Durgapur
*Rangadurai, Valarapuram				Saha, Matilal	741	A Calcutta
Chakravarti	1000	F	Madras	Saha, Subhash Chandra	1115	A Calcutta
Rangan, Sankara	1110	A	Bombay	Saha, Sudhendu	761	A Calcutta
Ranganadham, Mudumba	790	A	Kothagudum Collieries	Sahadevan, Ramaswamy	642	A Ranchi
Ranganathan, Elapulli Subramanyaiyer	1559	A	Neyveli	Saha Roy, Jasoda Jibon	1171	A Ranchi
Ranganathan, Tharakad Subramania	437	F	Madras	Sahay, Baij Nath	487	A Calcutta
Ranganathan, Thiruvengadaswamy	551	A	New Delhi	Sahoo, Gangadhar	1417	A Bhubaneswar
Ranganathan, Tirumalai	133	F	Bhopal	Saila, Debdatta	1338	A Calcutta
Ranganatha Rao, Shamarao	1270	A	Bombay	Sait, J. Mohamed Ismail	1418	A Kundara
Rangaraja Iyengar, T.	42	A	Bombay	Sajaudin, R.	1612	A Madras
Rangarajan, E.	1637	A	Bombay	Saklecha, Paras Mal	1476	A Ajmer
Rangarajan, Kidambi Krishna	1416	A	Neyveli	Saluja, Ved Prakash	812	A Gorakhpur
Rangarajan, Ramachandran	736	A	Calcutta	Salunkhe, Anant Vishram	1567	A Poona
Rangarajan, Srinivasa	1169	A	Bombay	Samanta, Subhash Chandra	1613	A Bermo
Rangarajan, Villupuram				Sambasiva Rao, Pulavarty	887	A Rourkela
Kuppuswamy	301	F	Jealgora	Sambandan, Thuthipet Ranganathan	1299	A Bhilai
Rangaswami, V.	605	A	Madras	Sampath, Magaral Shanmuga	1272	A Madras
Rangaswamy, Puttur	134	A	Bangalore	Sampath, Veeraraghava		
Rao, Adhikarla Kameswara	1664	A	Ranchi	Rajagopala	1614	A Bombay
Rao, Chillarige Sreeramchandra	1111	A	New Delhi	Samu, S.	608	A Cochin
Rao, Hiriyannaiah Swamy	1053	A	Madras	Sangal, Shyam Sunder Lal	1172	A Sambhar Lake
Rao, Patibandla Vishnuvardhana	820	A	Bombay	Sanghvi, Ramniklal Amratlal	80	A Bombay
Rasappan, C. V.	927	A	Calcutta	Sankaran, Ananthanarayanaier	81	A Bombay
Ratnam, K. R.	737	A	New Delhi	Sankaran, N.	653	A Virbhadra
Ratnam, Mulukutla Venkata	738	A	New Delhi	Sankaran, Pattamadal Subramanya	82	A Bombay
Ratnam, Ramasundara Naga	545	A	Madras	Sankaran, R.	144	A Madurai
Ravi Varma, Raghaparambil	304	F	Calcutta	Sankaran, S.	637	A Bangalore
Rawal, Om Parkash	928	A	New Delhi	Sankaran, Swaminathan	1419	A Madras
Ray, Adhir Chandra	1560	A	Calcutta	Sankara Narayana Ayyar, V.	1477	A Madras
Ray, Anadi Kumar	1561	A	Kalyani	*Sankara Narayana Iyer, G.	235	F Calcutta
Ray, Anupam Chandra	535	A	Digboi	Sankaranarayanan, C. Venkata-raman	905	A Calcutta
Ray, Arun Chandra	305	A	Calcutta	Sankaranarayanan, S.	1744	A Alwaye
Ray, Chittaranjan	1112	A	Calcutta	Sankaranarayanan, Shermadevi Subrahmanya	145	F Madras
Ray, Siba Prasad	1242	A	Calcutta	Sankara Narayanan Nair, N.	1273	A Bhilai
Ray, Subhash Ranjan	1337	A	Bombay	Sankara Wariar, V. K.	717	A New Delhi
Ray Chaudhuri, Paresh	1562	A	Santalidih	Santhanam, R.	1173	A Madras
Ray Chaudhuri, Hari Prasanna	1113	A	Calcutta	Santra, Durlabh Chandra	1019	A Ranchi
Rayudu, Kaligotla Suryaprakasa	1610	A	Hyderabad	Santra, Gour Chandra	395	A New Delhi
Razack, Husain Muhamed Abdul	143	A	Hyderabad	Sanwal, Balkrishna S.	1116	A Bombay
Rengarajan, Srinivasan				Sanyal, Ramendra Lal	312	A Bombay
Thirumalai	1271	A	Calcutta	Sanyal, Sujit Kumar	1420	A Santaldih
Roy, Ashis Nath	949	A	Calcutta	Saraf, Ramchandra Shridharpan	830	A Nagpur
Roy, Nirmal Kumar	9	F	Calcutta	Sarangan, Raghavachari		
Roy, Kamakhya Nath	1563	A	Calcutta	Narasimha	1421	A Neyveli
Roy, Ramendra Nath	1474	A	Calcutta	Saravanan, Venkataraman	492	A Madras
Roy, Sakti Pada	1564	A	Korba	Sardana, Lakshmi Chand	396	A Chandigarh
Roy, Sankar Prasad	309	A	Calcutta	Sareen, Raj Pal	1638	A Meerut
Roy, Sushil Chandra	1611	A	Calcutta	Sareen, Satya Pal	440	A Rourkela
Roy, Sushil Kumar	308	A	Ichapore	Sarkar, Ashoke Kumar	1339	A Calcutta
Roy, Swadesh Ranjan	1297	A	Calcutta	Sarkar, Debendra Nath	1117	A Calcutta
Roy Choudhury, Ajoy Kumar	306	A	Durgapur	Sarkar, Dipankar	430	F Hyderabad
Roy Choudhury, Saileswar	739	A	Calcutta	Sarkar, Jyotish Chandra	1243	A Calcutta
Roy Chowdhury, Arun Prasad	1565	A	Calcutta	Sarkar, Monotosh Kumar	1615	A Calcutta
Roy Chowdhury, Sujit Kumar	307	A	Gomia	Sarkar, Prafulla Kumar	644	A Calcutta
Rustomji, Minoo Kaikhosru	310	F	Jamshedpur	Sarkar, Prakash Chandra	558	A Calcutta
				Sarkar Choudhury, Chittaranjan	908	A Jamshedpur
				Sarkar, Benoy Bhusan	1568	A Calcutta

S

Sachar, Baljit Singh 1170 A Rajkot  
 Sachdev, Omprakash P. 1114 A Bombay

Sarma, Boddapati Venkateswara	762	A	Ambernath	Sethuram, P. S.	1119	A	Coimbatore
Sarma, Garigipati Ramaswamy	791	A	New Delhi	Sethuraman, Sundara	1245	A	Madras
Sarma, Kandamur Nataraj	813	A	Hyderabad	Sett, Sunil Chand	1745	A	Rosa
Sarma, Kavul Chandramouleswar	83	A	Madras	Shah, Chandrakant Pranlal	1023	A	Bombay
Sarma, Krishnaier Parameswara	476	A	Nasik	Shah, Chandrakant Rikhabdas	549	A	Poona
Sarma, M. V. B. S.	645	A	Bombay	Shah, Chandravadan Trikamalal	707	A	Bombay
Sarma, Pillalamarri Lakshmi Narayana	1020	A	Hyderabad	Shah, Chhanalal Somchand	84	A	Bombay
Sarma, Pothukuchi Venkata Lakshminarasimha	509	A	Calcutta	Shah, Dhirajlal Jethalal	1479	A	Baroda
Sarma, Rallabandi Ramalinga	563	A	Hyderabad	Shah, Gammatal Chandulal	1174	A	Bombay
Sarma, Seshaiyer Sthanusubra-Monia	1054	A	Hyderabad	Shah, Gunvant Jivanlal	708	A	Bombay
Sarma, Vanka Prabhakara	1021	A	Calcutta	Shah, Hemantkumar Manilal	900	A	Bombay
Sarup Singh	1665	A	Ranchi	Shah, Madhukar Kantilal	423	F	Ahmedabad
Sarveswar Rao Pingali	888	A	Durgapur	Shah, Mahendra Jivanlal	930	A	Bombay
Sastry, Bhamidi Brahmadeva	313	F	Calcutta	Shah, Mansukhlal Chunilal	87	A	Thana
Satyamurthi, Yegnaswara	530	A	New Delhi	Shah, Navinchandra Bhogilal	625	A	Madras
Satyananda Rao. Sayam	1340	A	Visakhapatnam	Shah, Prabodh Jaswantlal	493	F	Nadiad
Satyanarayana, Kaza	764	A	Bhilai	Shah, Ramanlal Hiralal	1120	A	Udhna
Satyanarayana, Komaravolu	1616	A	Paloncha	Shah, Rameshchandra Harakhchand	1425	A	Madras
Satyanarayana, Saka Venkata	929	A	Bangalore	Shah, Rasiklal Somalal	85	F	Ahmedabad
Satyanarayana Rao, A. V.	1118	A	Bangalore	Shah, Shashikant Laxmidas	86	A	Bombay
Satyanarayana Rao, B. K.	1244	A	Madras	Shah, Sudhir Chimanlal	1175	A	Morvi
Satya Rao, Channa	1666	A	Rourkela	Shah, Vinodchandra Sakarlal	1063	A	Atul
Savna, Somesh Ramachandra	1701	A	Bombay	Shah, Vinodkumar Himmatlal	889	A	Ahmedabad
Sawardekar, Sitaram Gunaji	1195	A	Chandigarh	*Shabani, Lachman Topandas	1746	A	Bombay
Sawhney, Prehlad Singh	705	A	Bombay	Shahlot, Himmat Mal	1024	A	Kota
Seal, Haran Chandra	1341	A	Howrah	Shankaran, Harakere Sitaramaiyer	1342	A	Bombay
Seetharam, Periyapatna Subbarao	1196	A	Jamshedpur	Shankaranarayana Rao, A. V.	135	A	Kolar Gold Fields
Seetharaman, Ariyur Thyagarajan	838	A	Poona	Sharma, Bagepalli Laxmanachar Jagannathu	433	F	Bangalore
Seetharaman, Muthukumara-swamychetty	831	A	Madras	Sharma, Gopikrishna	1025	A	Ahmedabad
Sen, Ajit Kumar	314	F	Margherita	Sharma, Kamal Krishan	815	A	Bombay
Sen, Ajit Kumar	1022	A	Howrah	Sharma, Kashmiri Lal	616	A	New Delhi
Sen, Amresh Chandra	1639	A	Jamshedpur	Sharma, Mahavir Prasad	1426	A	Calcutta
Sen, Amulya Kumar	315	A	Calcutta	Sharma, Mam Chand	1121	A	Baroda
Sen, Arun Kumar	612	A	Bombay	Sharma, Om Prakash	636	A	Durgapur
Sen, Asit Kumar	316	A	Shillong	Sharma, Om Prakash	1747	A	Rourkela
Sen, Chitta Ranjan	1423	A	Lalpur	Sharma, Ramesh Datt	1573	A	Nahan
Sen, Dhruba Jyoti	610	A	Durgapur	Sharma, Rameshwar Singh	1617	A	Faridabad
Sen, Kuchil Chandra	317	F	Sahaganj	Sharma, Ram Prakash	398	F	Calcutta
*Sen, Nirendra Chandra	1478	A	Calcutta	Shenoy, Karkal Suryanarayan	1122	A	Bhiwandi
Sen, Nirmal Kumar	318	A	Calcutta	*Sheth, Arvindkumar Dolatray	1176	A	Ahmedabad
Sen, Prabirendu	814	A	Calcutta	Sheth, Pramukhchandra Chandulal	609	A	Bombay
Sen, Santi, Ranjan	965	A	Calcutta	Shilotri, Shreekant Atmaram	1177	A	Bombay
Sen, Subodh Chandra	320	A	Garifa	Shirali, Shankarnarayan Raghavendra	1427	A	Bombay
Sen, Sunil Chandra	319	A	Calcutta	Shiv Datt	359	A	Churk
Sen, Sunil Kumar	1197	A	Bhilai	Shome, Bimal Kumar	325	F	Calcutta
Sen Gupta, Amar Kumar	452	F	Bombay	Singhvi, Punwan Mal	1574	A	Hazinagar
Sen Gupta, Dipak Kumar	1055	A	Calcutta	Shukla, Shiv Sharan	399	A	New Delhi
Sen Gupta, Jaharlal	321	F	Barrackpore	Sinha, Hari Shankar Prasad	513	A	Ranchi
Sen Gupta, Kalyan Kumar	1569	A	Calcutta	Sinha, Rabi Prosad	1246	A	Calcutta
Sen Gupta, Siba Prasad	718	A	Allahabad	Sinha, Shyamal Kumar	1301	A	Calcutta
Sen Gupta, Sitalacharan	322	A	Calcutta	Sinha, Sidheswar	326	A	Sindri
Sen Gupta, Sudhindra Nath	554	A	Calcutta	Sitaram Bhat, V. K.	1178	A	Bangalore
Sen Gupta, Sudhiranjan	792	A	Calcutta	Sitaraman, A.	1428	A	Bangalore
Sen Sarma, Kishore Kumar	607	A	Birmitrapur	Sitaraman, R.	1058	A	Madras
Sen Sarma, Radha Ranjan	323	A	Calcutta	Sitaraman, S.	1667	A	Madras
Seshadri, Ramaswami	445	A	Bombay	Sitarama Rao, A.	709	A	Hyderabad
Seshadri, Samudram Subbaroyer	324	A	Bareilly	Sitarama Rao, Nidadavolu	1429	A	Gidi
Seshadri, Thirumalai Subbivasa	1570	A	Rajkot	Sitharamiah, Holenarasipur Narasimbiah	146	F	Bangalore
Seshadrinathan, C. H.	1424	A	Madras	Sivaprakasam, A.	1198	A	New Delhi
Seshagiri Rao, H. R.	909	A	Hyderabad	Sivaram, Krishnasastri	501	F	Kumardhubi
Seshan, P. S.	1571	A	Madras				
Seshan, Suresh Anant	793	A	Ahmedabad				
Seth, Ram Kishore	1572	A	New Delhi				
Sethi, Dilbagh Rai	1056	A	Chandigarh				
Sethi, Krishan Lal	397	F	Kanpur				



Sivaramakrishnan, Chidambaraiyer	615	A	Bombay	Srivastava, Ramesh Chandra	713	A	Allahabad
Sivaramakrishnan, G. N.	1026	A	New Delhi	Srivastava, Subodh Chander	1180	A	Ranchi
Sivaramakrishnan, N. V.	668	A	Hyderabad	Sthanumoorthy, Sankara-			
Sivaramakrishnan, P.V.	614	A	Bombay	narayanaayyar	524	A	Bombay
Sivaramakrishnan, Ramamurthy	1645	A	Ranchi	Subbaramaiah, T. R.	1344	A	Bangalore
Sivaraman, C. N.	1668	A	Madras	Subbaraman, Satyamangalam			
Sivaraman, Kuttikattu Narayanan	147	F	Raniganj	Ramakrishna	538	A	Bombay
Sivaraman Nair K.	1430	A	Bombay	Subba Rao, A. V. S.	403	A	Hyderabad
Sivarao, G. V. S.	1748	A	Hyderabad	Subba Rao, C.	151	A	Bangalore
Sivasubramanian, V.	1123	A	Madras	Subba Rao, Kolluru Venkata	449	F	Visakhapat-
Sobti, Mahendra Lal	1618	A	Chandigarh				nam
Somani, Malchand	1749	A	Calcutta	Subba Rao, Nanduri	1751	A	Rajahmundry
Somasekhara Rao, Guddanti	864	A	Kothagudlum	Subbarao, Praharaju	90	A	Bhilai
			Collieries	Subba Rao, Singarazu	434	F	Jadugoda
Somasundaram, Krishnamurty	710	A	New Delhi	Subrahmanyam, Lakshmanaier	91	A	Barkakana
Somayajulu, Durvasula				Subrahmanyam, Maddirala	1433	A	Ahmedabad
Suryanarayana	148	A	Vishakhapat-	Subrahmanyam, Sishta	817	A	Jamshedpur
			nam	*Subramani, Sankaranarayanaier	866	A	Bombay
Someswararao, Malyala Ananta	638	A	Bhubaneswar	Subramania Iyer, Janardana	460	F	New Delhi
Soni, Charanjit Lal	495	A	Bhilai	Subramaniaier, Ramaswamiaier			
Soni, Prem Nath	418	A	Ranchi	Harihara	480	A	Bombay
Soundararajan, Ramabhadran	1575	A	Calcutta	Subramaniam, A.	1619	A	Fort Gloster
Sreenivasa Rao, M.	141	F	Bangalore	Subramaniam, Aiykudy Rama			
Srinivasa Charlu, T.	1702	A	Bangalore	Ganapathy	533	F	Calcutta
Srinivasan, Ananthakrishnapuram				Subramaniam, Cadavasal			
Ramanujam	626	A	New Delhi	Naganathan	152	A	Madras
Srinivasan, Arunachala	1703	A	Kothagudium	Subramaniam, Krishnaier	485	F	Bombay
			Collieries	Subramaniam, Narayan	92	A	Bombay
Srinivasan, Hiremagalur				Subramaniam, Puliyannoor			
Ramiengar	327	A	Calcutta	Ramaler	1250	A	Barbil
Srinivasan, Kalyanasundram	521	A	Jamshedpur	Subramaniam, S.	1641	A	Bangalore
Srinivasan, Kumar Raghunath	328	A	Calcutta	Subramaniam, Vaidyanatha	1434	A	Bombay
Srinivasan, M.	865	A	Bombay	Subramanian, Aylor Krishnaier	332	A	Calcutta
Srinivasan, Marayur Sundaresa	400	F	Bombay	Subramanian, C. S.	553	A	Bombay
Srinivasan, N. K.	330	A	Chittaranjan	Subramanian, C.S.	1275	A	Bangalore
Srinivasan, Nallan Chakravarty	329	F	Calcutta	Subramanian, Ganesa	1576	A	Ootacamund
Srinivasan, Nannimangalam				Subramanian, Krishnan	867	A	Madras
Sundaresan	711	A	Hyderabad	Subramanian, N.	951	A	New Delhi
Srinivasan, P.	1431	A	Bhirkunda	Subramanian, N. A.	417	A	Nagpur
Srinivasan, R.	1247	A	Baikunthpur	Subramanian, Natraja	702	A	Madras
Srinivasan, Ramachandra	557	A	Sijua	Subramanian, Panchapagesa	1249	A	Madras
Srinivasan, Ramaswami	88	A	Bombay	Subramanian, Plakode Krishnaier	429	A	Madras
Srinivasan, Ramaswamiyengar	849	A	Madras	Subramanian, R.	1199	A	Bombay
Srinivasan, Rangachari	1580	A	Ranchi	Subramanian, Ramamurthi	153	A	Madras
Srinivasan, R. V. Jayaprakash	1480	A	Bangalore	Subramanian, Ramanathapuram			
Srinivasan, S. Ranganatha	950	A	Madras	Ramaswamy	1481	A	Bombay
Srinivasan, Sesha	150	F	Ambasamud-	Subramanian, Ramanathapuram			
			ram	Venkateswaran	468	F	Bombay
Srinivasan, Subramanyaiyer	112	A	Bangalore	Subramanian, S.	968	A	Madras
Srinivasan, T. K.	1343	A	Madras	Subramanian, V.	1200	A	Madras
Srinivasan, Thiruvengam				Subramani Iyer, Venkatachalam	237	A	Jharia
Srinivasan	1432	A	Calcutta	Subramanyam, Alladi	1027	A	Bombay
Srinivasan, Thyagaraja	1669	A	Rourkela	Subramanyam, K. S. Ganapathy	156	A	Coimbatore
*Srinivasan, Vangal				Subramanyan, Gopalaiyer	669	A	Umrer
Krishnaiyengar	11	F	Madras	Subrayan, K.	1124	A	Calcutta
Srinivasan, Venkatarama	1248	A	Madras	Sukhadia, Ramniklal Mohanlal	93	A	Bombay
Srinivasan, Venkataraman	966	A	Rishra	Sukhramani, Goverdhan Kessumal	1125	A	Bombay
Srinivasan, Venkobharao	331	A	New Delhi	Sukumaran, Chembolli	1577	A	Poona
Srinivasaraghavan, K. S.	1640	A	Madras	Sundaram, Mylapore Ramamurthi	333	A	Calcutta
Srinivasaraghavan, R.	1179	A	Poona	Sundaram, Natarajier	404	A	New Delhi
Srinivasa Rao, M. V.	890	A	Bangalore	Sundaram, Ramasubbaiyer			
Srinivasa Upadhya, Kadecopla	1704	A	Bombay	Kalyana	1126	A	Ballarpur
Sri Rama Murty, Bhamidipaty	1750	A	Bareilly	Sundaram, T. N.	1345	A	Ranchi
Sriramamurty, Yelcswarapu	816	A	Bombay	Sundaram, Trikur Chidambaraiyer	157	F	Madras
Srivastava, Jagadamba Prasad	401	A	Ranchi	Sundaram, Veeravanallur			
Srivastava, Prem Narain	712	A	New Delhi	Ananthanarayan	818	A	Bombay
Srivastava, Ram Rekhalal	402	A	Dehra Dun				

			V		
Sundaram, Viravanallur Ramasubbier	1059	A Kanpur	Vadagaonkar, Dhondiram Nana	1278	A Kolhapur
Sundararajan, G.	1578	A Dehra Dun	Vaid, Devinder P.	1705	A Bagii
Sundararajan, N. E.	334	F Ranchi	Vaidya, Ganpat Dhondo	95	A Madras
Sundara Rajan, Sudarsanachari	405	A Anushakti	Vaidyanathan, Muthukrishnan	910	A Dehra Dun
Sundaresan, Balakrishnaiyer	540	A Madras	Vaidyanathan, Rajaramaiyer	1348	A Calcutta
Sundaresan, Kadayam Rajagopalan	1028	A Madras	*Vaidyanathan, Ramaswamyier	506	A Bombay
Sundaresan, Rajagopala	158	A Madras	Vaidyanathan, Trikkur Somanatha	1581	A Madras
Sundar Raj, Mangal Gopalrao	126	A Bangalore	Vaish, Shlambharilal	407	F Kanpur
Sunder, Muthuswamy Vaidyanathan	1346	A Bombay	Vardan, V. P. S.	1484	A Kanpur
Sundharesan, S. S.	159	A Madras	Vardarajan, Kalpathi Vaidyanathan	1671	A New Delhi
Surana, Pan Mal	795	A Jagatdal	Varadarajan, Krishnapuram Subramanaiyer	161	A New Delhi
Sureka, Sajan Kumar	651	A Jaipur	Varada Rajan, Sankaraiyer	1251	A Calcutta
Surya Kumar, Bulusu Venkata	1435	A New Delhi	Varadarajan, Srinivasa	652	A Bombay
Suryanarayana, Bodapati	1276	A Hyderabad	Varadarajan, Venkatapuram	620	A Hyderabad
Suryanarayanan, G.	1579	A Madras	Varghese, K. M.	1127	A Tiruvalla
Suryanarayanan, S.	1752	A Bombay	Varma, Koyickal Rama	819	A Udyogamandal
Suryanarayanan, Sankaran	474	A Madras	Vernekar, Krishna Bhushkar	1437	A Poona
Suryanarayana Rao, M.	142	A Bangalore	Vashisht, Sanat Kumar	564	A New Delhi
Swaminath, Kalpathi Krishnan	339	A Calcutta	Vasudevan, A.	162	A Neyveli
Swaminathan, Gopala Subramania	336	A Ranchi	Vasudevan, Devarajan	763	A Madras
Swaminathan, Laxman	337	F Calcutta	Vasudevan, K.	341	F Digboi
Swaminathan, Natarajan	832	A Bombay	Vasudevan, Sankaranarayanan	650	A Kanpur
Swaminathan, Palamadai Ananthnarayanan	1277	A Delhi	Vasudeva Rao, Konaje	892	A Bombay
Swaminathan, Ramachandra	1482	A Tirupati	Vatarwala, Jehangir Manekji	97	A Thana
Swaminathan, Subramanaiyer	338	A Calcutta	Vedagiri, R.	1485	A Madras
Swaminathan, Ukkadai Srinivasa	537	A Kanskahal	Veda Narayanan, K. S.	1182	A Bangalore
Syama Rao, Kurnool	464	A Bhilai	Vedanthachari, Rajagopala	163	A Madras
T			Veerabhadrarao, K. V. S.	1642	A Hyderabad
Talukdar, Nirmai Kumar	1201	A Calcutta	Veeraraghavan, Manaloor Rajagopal	746	A Bangalore
Tamhane, Ratnakar Shrinivas	952	A Poona	Veeraraghavan, T.	1030	A Bangalore
Taneja, Krishna Nand	470	A Ahmedabad	Veeraraghavan, T. N. C.	1706	A Tiruchirappalli
Taraknath, A.	796	A Jamshedpur	Vengu, Kadayam Raghavan	1672	A Satna
Tarkas, Anupam Devadatta	1670	A Baroda	Venkatachalam, Krishnaier	1643	A Baroda
Tatke, Shashikant Vishnu	833	A Poona	Venkatachalam, Subramaniam	98	A Calcutta
Tendulkar, Madhusudan Dattatraya	834	A Thana	Venkatakishna, K. N.	1438	A Bangalore
Tewari, Romesh Chander	1483	A Jamshedpur	Venkatakishnan, Nuram Subramanyaiyer	12	F Calcutta
Tewari, Sugriv Krishan	457	A Amritsar	Venkatarama Datta, P. H.	1621	A Bangalore
Thaker, Rameshchandra Vishvanath	1620	A Ahmedabad	Venkataraman, A. K.	1252	A Calcutta
Thanawala, Naresh Harkishondas	1753	A Bombay	Venkataraman, Anantharama	1439	A Madras
Thangaraj, Asirvatham Maria	742	A Shakarnagar	Venkataraman, Krishnaswamiyer	1486	A Madras
Thatte, Prabhakar Yeshwant	426	A Jamshedpur	Venkataraman, R.	1031	A Rourkela
Thiagaraja Iyer, N. S.	236	A Calcutta	Venkataraman, Ramachandraiye	747	A Satara
Thirumalai, Comandur	743	A Madras	Venkataraman, Ramamritham	1349	A Howrah
*Tholiya, Bhanwar Lal	94	A Bombay	Venkata Raman, S.	299	F Jealgora
Thomas, Kattiath Michael	406	A Bangalore	Venkataraman, Subramania	931	A Karaikal
Thyagaraj, Ganesan	1029	A Bombay	Venkataraman, Sundaram	1487	A Bombay
Thyagarajan, R.	714	A Madras	Venkataraman, Tiruturaipundi Muthuswami	99	A Bombay
Tikhe, Jagannath Govind	1436	A Bangalore	Venkataraman, Venkatesa Sastrigal	1350	A Farakka
Tiwari, Ram Sharan	1302	A Mandhar	Venkataramanan, M. K.	1582	A Tungabhadra Dam
Toshniwal, Ganpat Lal	969	A Fort Gloster	Venkataramanan, Nangavalli Periaswamiyer	619	A Erode
Trehan, Shiv Rattan Kumar	617	A Dehra Dun	Venkataramanan, T. R.	1644	A Madras
Triakha, Shiv Kumar	1347	A Faridabad	Venkataramani, Elayangudi Krishnaiyer	504	A Poona
Tuli, Nand Kishore	1303	A Calcutta	Venkataramani, M. P.	1351	A Bombay
U			Venkataramiah, Rudrapatna Shamiah	100	A Bombay
Uberoi, Ved Prakash	744	A New Delhi	Venkata Rao, Addanki Butchi	835	A Ajmer
Undevia, Shashikant Vithaldas	745	A Bombay	Venkatarao, Kharidehal	1062	A Jamshedpur
Upadhye, Yashwant Shrikrishna	1181	A Bombay			
Upadhye, Yeshwant Ganesh	1304	A Bombay			

Venkatasubbaiah, Chivukula	1583	A	Korba
Venkatasubbiah, D. V.	164	A	Bangalore
Venkatasubbiah, R.	1755	A	New Delhi
Venkatasubramaniam, Tanjore			
Muthusamy	1060	A	Dhanbad
Venkatasubramanian, Coimbatore			
Nanjundier	1032	A	Ojhar
Venkatasubramanian, S. S.	560	A	Calcutta
Venkataswami, Narayanaswami	646	A	Hyderabad
Venkatesan, R.	1754	A	Madras
Venkatesan, Srinivasa	555	A	Madras
Venkatesan, Srinivasa	1183	A	Valmikinagar
Venkatesh, Bhaskar Changu	1440	A	Bombay
Venkateswaran, M.	165	F	Madras
Venkateswaran, Perambavoor			
Viswanathan	342	F	Calcutta
Venkateswaran, Subramanian	101	A	Bombay
Venkat Kishore, V.	1061	A	Bokaro
Venkitachalam, R.	715	A	Calcutta
Venkiteswaran, Angadipuram			
Krishnasastigal	893	A	Howrah
Venu Gopal, K.	618	A	Kundara
Viccajee, Victor Framjee	343	F	Calcutta
Vijayagopalan, Edappallath	748	A	Bombay
*Virani, Akbarali Abdullah	1033	A	Bombay
Visvanathan, Kodaganallur			
Ganapathi Sastrigal	102	A	Bombay
Viswanadham, Vithala	797	A	Bombay
Viswanatha Iyer, G. V.	1128	A	Bangalore
Viswanathan, Killimangalam			
Parameswara	716	A	Bombay
Viswanathan, Kizakkancherry			
Subramaniam	488	A	Madras
Viswanathan, Krishnaswami	491	A	Bombay
Viswanathan, R.	1034	A	Madras
Viswanathan, Ramachandra	1184	A	Madras
Viswanathan, Samakulam			
Subramanyam	836	A	Calcutta
Viswanathan, V.	1129	A	Madras
Vithal Rao, Kondamudi	1441	A	Hyderabad
Vora, Shantilal Popatlal	749	A	Bombay
Vythingam, Krishnareddiar	932	A	Madras

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Wadhera, Ram Kumar	639	A	Calcutta
Wadhwa, Srichand Khushaldas	1035	A	Thana
Waldya, Narayan Shankar	512	A	Poona
Winfred, Joseph	1253	A	Madras

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Zachariah, Koshy	868	A	Poona
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S. N. GHOSE  
Secretary

#### INDUSTRIAL FINANCE CORPORATION OF INDIA

New Delhi, the 12th September 1968

No. 3/68—In pursuance of Regulation 34 of the General Regulations of the Corporation, it is hereby NOTIFIED that only one valid nomination for election of one Director on the Board of Directors of the Corporation to represent the shareholders referred to in clause (c) of

sub-section (1) of Section 10 of the Industrial Finance Corporation Act, 1948 (XV of 1948) has been received in favour of Shri N. Ramanand Rao, Managing Director, State Bank of India, Central Office, Bombay, and he is, in accordance with the said Regulation, deemed to be elected as Director of the Corporation at the Twentieth Annual General Meeting of the Shareholders of the Corporation convened for the purpose on Thursday, the 26th September, 1968 at 4.00 P.M. at the Constitution Club, Main Hall (Ground Floor), Vithalbhai Patel House, Rafi Marg, New Delhi-1.

2. It is further NOTIFIED that in pursuance of Regulation 60 read with Regulation 34 of the General Regulations of the Corporation, only one valid nomination for election of an Auditor under Section 34 of the Industrial Finance Corporation Act, 1948 (XV of 1948) has been received in favour of M/s. S. B. Billimoria & Co., Chartered Accountants, 113, Mahatma Gandhi Road, Fort, Bombay, and as such the said M/s. S. B. Billimoria & Co. are deemed to be elected as Auditor at the said Annual General Meeting.

C. D. KHANNA  
General Manager

#### EMPLOYEES' STATE INSURANCE CORPORATION

New Delhi, the 2nd September 1968

No. 3(2)-3/64-Estt.III—In partial modification of the Employees' State Insurance Corporation Notification No. 3(2)-3/64-Estt.III, dated 20-5-67, regarding constitution of Regional Board for the Gujarat Region, the following entry may be added after Sl. No. 9 under Regulation 10(3) of the Employees' State Insurance (General) Regulations :—

Under Regulation 10(3)

"10. The Regional Director or Officer-	Member
In-Charge of the Regional Office	Secretary".
Gujarat.	

T. C. PURI  
Director General

#### UNION TERRITORY OF DADRA AND NAGAR HAVELI

No. ADM/LAW/168(18)—In exercise of the powers conferred by section 19 of the Minimum Wages Act, 1948 (Act No. XI of 1948), I, Nakul Sen, Administrator, Dadra and Nagar Haveli, am pleased to appoint the Industries Officer, Dadra and Nagar Haveli, Silvassa as the Inspector for the purposes of the above said Act in the Union territory of Dadra and Nagar Haveli.

No. ADM/LAW/168(18)—In exercise of the powers conferred by section 20 of the Minimum Wages Act, 1948 (Act No. XI of 1948), I, Nakul Sen, Administrator, Dadra and Nagar Haveli, am pleased to appoint the Secretary to the Administrator, Dadra and Nagar Haveli, as the authority to hear and decide all claims arising out of payment of less than the minimum rates of wages, or in respect of payment of remuneration for days of rest or for the work done on such days under clause (b) or clause (c) of sub-section (1) of section 13 or of wages at the overtime rate under section 14 to employees employed or paid in the Union territory of Dadra and Nagar Haveli.

Caboraj Nivas,  
Caranzalem  
Goa, dated 20-7-68.

NAKUL SEN  
Administrator  
Dadra and Nagar Haveli

